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SIXTY-EIGHTH ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR

AND

GENERAL ASSEMBLY

1982

PRINTED UNDER THE DIRECTION OF THE
STATE BUDGET AND CONTROL BOARD

SIXTY-EIGHTH ANNUAL REPORT OF THE SOUTH CAROLINA TAX COMMISSION TO THE GOVERNOR AND GENERAL ASSEMBLY

Columbia, South Carolina September 1, 1982

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

The South Carolina Tax Commission herewith submits its sixty-eighth annual report showing the assessed value of the properties assessed and equalized by the Commission, and collections from the various revenue acts administered by the Commission and certain statistical information pertaining to revenue collections.

LETTER OF TRANSMITTAL

Columbia, South Carolina September 1, 1982

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

We have the honor to transmit herewith the report of the South Carolina Tax Commission for the fiscal year ending June 30, 1982, in accordance with Section 12-3-140 (13), and Section 61-3-260, Code of Laws of South Carolina, 1976.

Respectfully submitted,

John T. Weeks, *Chairman*
S. Hunter Howard, Jr.
Charles N. Plowden,
Commissioners

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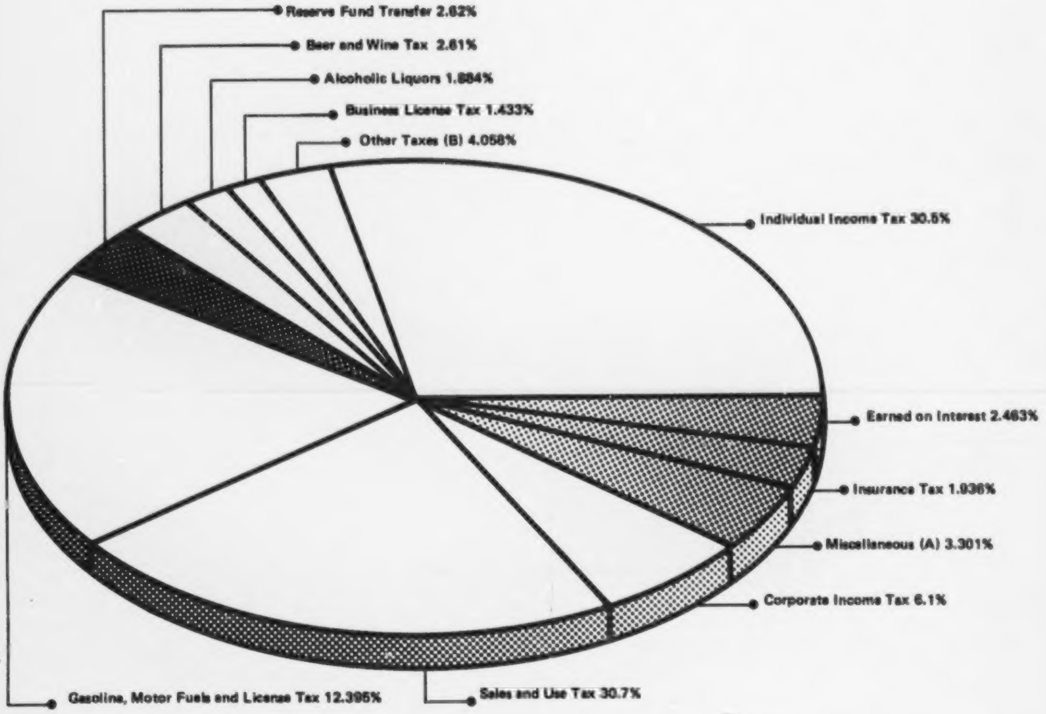
THE SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1981-1982

REVENUE



MISCELLANEOUS (A)

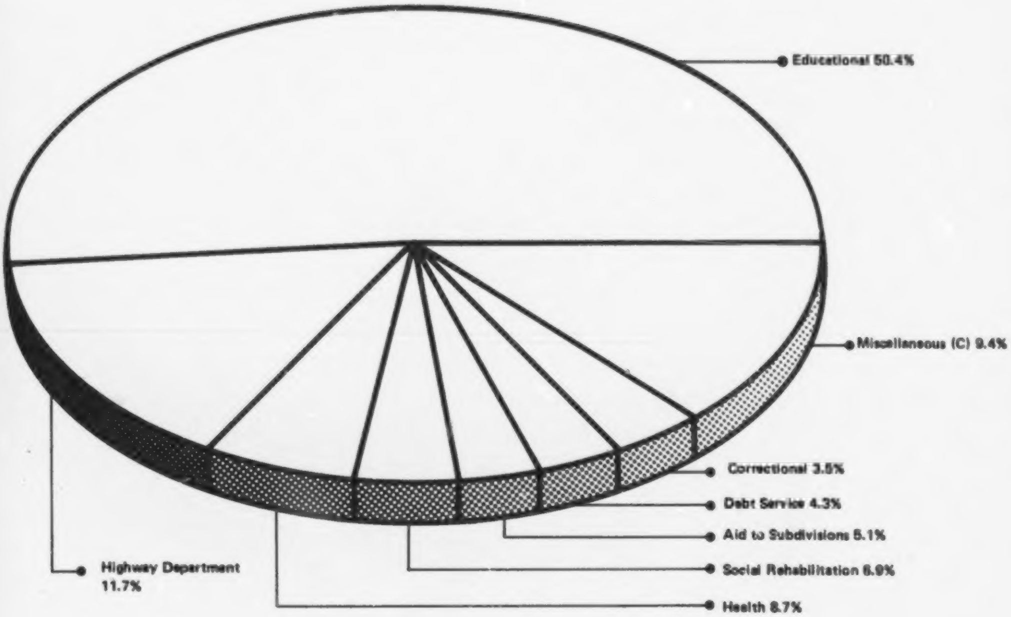
TYPE OF TAX	PERCENTAGE OF FUND
Cable TV	.000
Circuit and Family Court	.061
Debt. Service	.905
Dept. of Agriculture	.233
Dept. Supp. Appro.	.405
Housing Authority Reimbursement	.016
Indirect Cost Recovery	.530
Mental Health Fee	.180
Misc. Dept. Revenue	.420
Motor Transport Fees	.127
Prob. and Parole Fee	.099
Public Service Assessment	.118
Public Service Authority	.066
Sinking Fund Transfer	.122
Waste Treatment	.019
TOTAL	3.301

OTHER TAXES (B)	
Admission Tax	.166
Aircraft Tax	.010
Bank Tax	.183
Coin-Operated Tax	.083
Contractors License Tax	.028
Corporate License Tax	.838
Documentary Tax	.490
Electric Power Tax	.589
Estate Tax	.599
Fertilizer Insp. Tax	.010
Gift Tax	.033
Private Car Line Tax	.050
Retailer's License Tax	.034
Savings and Loan Association Tax	.001
Soft Drink Tax	.657
Workmen's Comp.	.287
TOTAL	4.058

UNSHADED AREAS - COLLECTIONS BY TAX COMMISSION

THE SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1981-1982

EXPENSE



MISCELLANEOUS (C)	
Conservation and Natural Resource Development	2.9
Executive and Administrative	3.3
Judicial	.7
Legislative	.6
Regulatory	1.8
Transportation	.1
TOTAL	9.4

HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

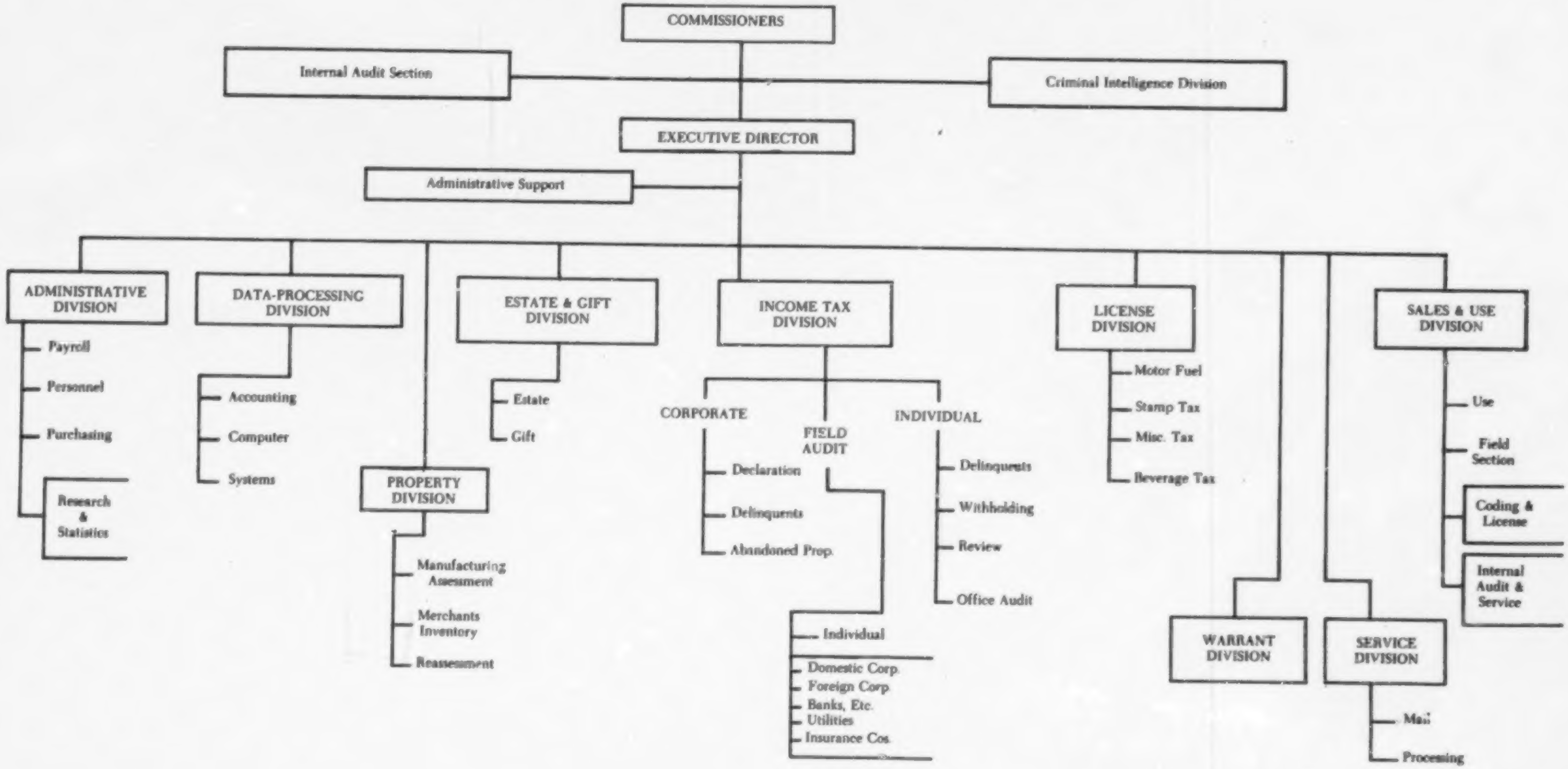
The South Carolina Tax Commission was created in 1915 for the sole purpose of bringing about equalization of assessments of property for taxation. At that time the State, counties and municipalities imposed a tax upon real and personal property. The first power assigned to the Tax Commission was "the Commission shall have and exercise all the powers conferred by law upon the former State Board of Equalization and upon the former State Board of Assessors prior to February 20, 1915." Originally the Commission was composed of a full time Chairman and two members on a per diem basis. The General Assembly indicated its intention to create a body as free as possible from political considerations by arranging for the terms of the members to be staggered so that one would expire each two years.

In 1920 the deflation that followed World War I and the decrease in cotton production due to the advent of the boll weevil caused the General Assembly of South Carolina to give serious consideration to some form of a relief to agriculture from an increased tax burden. A special committee was appointed for the purpose of studying the tax system and the committee was directed to make recommendations as to sources of revenue. The special committee on revenue and taxation made a most comprehensive report and the public interest was so awakened with the results that in 1922 the General Assembly embarked upon a program designed to eventually remove the tax on tangible property from the tax structure of South Carolina and to leave that field of taxation entirely to the counties and cities. That objective was finally reached in 1940 when the last State property tax levy, a three mill constitutional levy, was removed.

The General Assembly of 1922 pursuant to recommendations of the Special Committee enacted an Income Tax law and an Inheritance Tax law and an increase in Corporation License fees and a Gasoline Tax. The General Assembly of 1923 in furtherance of the general program of more equitably distributing the tax burden and ultimate removal of the property levy enacted the Business License law imposing taxes for the privilege of dealing in cigars, cigarettes, smoking tobacco, ammunition and candy. The latter was subsequently repealed. Also a tax was imposed for the privilege of operating places of amusement and a stamp tax was placed on documents. In 1925 the indirect program was further projected by the enactment of a tax for the privilege of dealing in soft drinks and cosmetics. The latter was subsequently repealed. The indirect tax program was now largely complete, but the repeal of the national prohibition amendment in 1933 opened up new sources of revenue and in that year the tax on 3.2% beer was enacted. In 1935 this was broadened to cover 5% beer, wine and alcoholic liquors. Although the State in 1922 embarked upon a program designed to abolish all property taxes and turn over that field completely to the subdivisions of the State, it retained in its administrative organization for the purposes of equalization all the machinery involved in the assessment and equalization of property.

Many changes have occurred since 1922, during which year the Commissioners were put on a full time basis. In 1945 the General Assembly passed an act to enlarge the powers and duties of the South Carolina Tax Commission and to increase the number of Commissioners by two, bringing the total number of Commissioners to five. The increase in the number of Commissioners was due to the transfer of the enforcement of the Beer and Wine and Alcoholic liquors tax laws to the Tax Commission. The 1967 General Assembly passed an act setting up the Alcoholic Beverage Control Commission and transferring the enforcement of the Beer and Wine and Alcoholic liquors tax laws to said Commission. The act transferred two Commissioners of the Tax Commission to the Alcoholic Beverage Control Commission, leaving the Tax Commission with three Commissioners.

SOUTH CAROLINA TAX COMMISSION



GENERAL INFORMATION

The South Carolina Tax Commission mailed 4,563,088 pieces of mail during the fiscal year 1982, as compared with 4,273,024 pieces of mail during the fiscal year 1981; an increase of 6.8%.

During the fiscal year 1982, 4,031,100 pieces of mail were received by the Tax Commission, as compared with 3,232,500 for the fiscal year 1981; an increase of 24.7%.

During the fiscal year 1982, 934,861 refunds on declarations and withholding were made as compared with 917,215 for the fiscal year 1981; an increase of 1.9%.

During the fiscal year 1982 the Tax Commission held 78 hearings on Income Tax, Sales and Use Tax, Property Tax, License Tax and Estate Tax matters.

The reassessment unit of the Property Tax Division was organized in 1961. At that time only one county requested assistance in the reassessment program. At present, the reassessment unit of the Property Tax Division is actively engaged in 46 counties.

Since 1962, the Tax Commission has maintained an intensive audit program in order to better provide for more equitable assessments of personal property and better administration and enforcement of the laws in this respect.

During the fiscal year 1982, the Tax Commission made 3,349 field audits with a collection in additional tax of $20,271,502.76. A total of 9,195 delinquent tax returns were handled with a collection of $3,398,665.31. A total of 94,609 investigations involving license taxes were made with an additional tax collection of $10,443,594.78. There were 10,033 personal property tax returns audited with an increase in actual value of $82,529,441.00.

TABLE NO. 1 — SOUTH CAROLINA TAX COMMISSION COMPARATIVE REVENUE STATEMENT (NET)

	Fiscal Year Ending June 30, 1981	Fiscal Year Ending June 30, 1982
GENERAL FUND REVENUE COLLECTIONS		
Admissions Tax	$ 3,500,000.00	$ 3,500,000.00
Alcoholic Liquors Tax	37,219,067.40	37,807,473.97
Bank Tax	3,889,727.89	3,876,069.25
Bingo Tax	—	8,351.80
Beer and Wine Tax	51,432,849.60	53,766,585.15
Bldg. and Loan Assoc. Tax	275,995.82	59,474.18
Business License Tax	29,543,957.50	30,199,089.24
Coin Operated Devices Tax	2,091,483.34	1,975,101.00
Corporation License Tax	15,175,132.39	17,666,462.59
Documentary Tax	10,427,187.26	10,139,913.01
Domestic Insurance Tax	1,951,327.78	1,656,596.28
Electric Power Tax	12,538,919.56	12,627,214.57
Estate Tax	11,437,927.05	12,633,727.58
Fireworks License Tax	21,800.00	17,800.00
Flight Equipment	268,280.10	245,768.04
Gasoline Tax — Counties	14,910,491.50	14,647,264.05
Gift Tax	710,370.41	714,317.88
Income Tax — Corporation	148,456,852.00	127,676,624.11
Income Tax — Individual	571,028,534.47	641,770,918.13
Private Car Line Tax	800,576.59	1,075,435.26
Public Recreation Tax	2,500.00	2,300.00
Retailers License Tax	704,853.13	726,949.57
Sales and Use Tax	616,076,939.88	646,544,231.57
Soft and Bottled Drink Tax	13,379,190.10	13,860,248.25
TOTAL GENERAL FUND REVENUE	$1,545,843,963.77	$1,633,197,915.48
COLLECTIONS SPECIFICALLY ALLOCATED		
Adm. Tax — Wildlife Resources	$ 7,759.47	$ 7,983.84
Adm. Tax — Parks, Rec. and Tourism	1,201,266.28	2,238,482.81
Ammunition Tax — Wildlife Resources	74,679.98	69,317.86
Gasoline Tax — Highway Dept	143,914,283.70	167,959,204.06
Gasoline Tax — Wildlife Resources	719,391.77	838,847.85
Highway Use Tax — Hwy. Dept.	2,540,124.76	2,756,714.54
Reg. Fees — Highway Dept.	696,768.50	724,544.23
Reg. Fees — Public Service Comm.	1,162,401.00	1,225,407.00
Special Fuel Tax — Hwy. Dept.	22,736,623.37	27,639,457.71
Unclaimed Property Fund	463,621.71	623,349.78
TOTAL ALLOCATED FUNDS	$ 173,516,920.54	$ 204,083,309.68
TOTAL TAX COMMISSION COLLECTIONS	$1,719,360,884.31	$1,837,281,225.16

TABLE NO. 2 — EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM JULY 1, 1981 THROUGH JUNE 30, 1982

	Appropriation July 1, 1981 Through June 30, 1982	Expenditure July 1, 1981 Through June 30, 1982	Unexpended Balance
PERSONNEL SERVICE:			
Administrative Division	$ 961,993.70	$ 961,586.85	$ 406.85
Data Processing Division	1,081,088.74	1,081,088.74	-0-
Estate Tax Division	260,593.00	260,385.87	207.13
Income Tax Division	2,759,132.25	2,759,132.25	-0-
License Tax Division	1,268,526.74	1,268,526.74	-0-
Property Tax Division	1,120,610.07	1,120,610.07	-0-
Sales Tax Division	2,667,546.00	2,667,314.70	231.30
Service Division	644,808.87	644,808.87	-0-
State Employer Contribution	1,896,792.30	1,896,383.69	408.61
Warrant Division	585,580.52	585,580.52	-0-
Total Personnel Service	$13,246,672.19	$13,245,418.30	$ 1,253.89
GENERAL OPERATING:			
Codifying Rules & Regulations	$ 5,803.00	$ 2,174.33	$ 3,628.67
Contractural Services	410,991.00	394,848.12	16,142.88
Equipment	119,401.28	111,223.25	8,178.03
Fixed Charges & Contributions	813,889.00	809,980.88	3,908.12
Petty Cash Fund	400.00	400.00	-0-
Property Reassessment	12,900.00	9,282.69	3,617.31
Purchase of Evidence	3,000.00	603.10	2,396.90
Supplies and Materials	1,559,027.31	1,499,813.62	59,213.69
Travel	876,911.77	869,892.88	7,018.89
Total General Operating	$ 3,802,323.36	$ 3,698,218.87	$104,104.49
GRAND TOTAL	$17,048,995.55	$16,943,637.17	$105,358.38

For the fiscal year ending June 30, 1982, the collection cost of the Tax Commission amounted to .92 cents per dollar.

INCOME TAX DIVISION
A. B. TAYLOR, DIRECTOR

TABLE NO. 3 — STATEMENT SHOWING AMOUNT OF INCOME TAX REVENUE FISCAL YEAR JULY 1, 1981 — JUNE 30, 1982

INCOME TAX DIVISION SOUTH CAROLINA TAX COMMISSION

	Individual	Corporation	Total
Current Revenue Cash	$ 49,180,124.12	$ 32,292,010.25	$ 81,472,134.37
Declaration of Withholding Collections	785,987,067.35	111,052,723.81	897,039,791.16
Gross Income Tax Revenue	$835,167,191.47	$143,344,734.06	$978,511,925.53
Less Refunds	193,396,273.34	15,668,109.95	209,064,383.29
Net Income Tax Revenues	$641,770,918.13	$127,676,624.11	$769,447,542.24

STATEMENT SHOWING AMOUNT OF CASH COLLECTED BY THE INCOME TAX DIVISION OF THE SOUTH CAROLINA TAX COMMISSION

BANK TAX:	
Collections	$ 3,876,069.25
BUILDING AND LOAN ASSOCIATION TAX:	
Collections	59,474.18
CORPORATION LICENSE TAX:	
Collections	17,666,462.59
INCOME TAX:	
Collections from Individuals	641,770,918.13
Collections from Corporations	127,676,624.11
INSURANCE TAX:	
Domestic Insurance Collections	1,656,596.28
UNCLAIMED PROPERTY:	
Collections	651,878.85
TOTAL AMOUNT COLLECTED BY INCOME TAX DIVISION	$793,358,023.39
DEPOSIT TO CREDIT OF STATE TREASURER (RECEIPTS ON FILE)	$793,358,023.39

TABLE NO. 4 — DISTRIBUTION OF 7½% INCOME TAX TO COUNTIES

County	
Abbeville	$ 307,412.71
Aiken	1,400,000.82
Allendale	136,852.11
Anderson	1,615,997.47
Bamberg	224,609.42
Barnwell	259,201.84
Beaufort	791,589.82
Berkeley	1,103,447.37
Calhoun	149,925.89
Charleston	2,975,196.18
Cherokee	539,542.64
Chester	353,597.01
Chesterfield	494,697.46
Clarendon	332,159.52
Colleton	335,214.29
Darlington	776,813.35
Dillon	411,904.99
Dorchester	752,563.28
Edgefield	245,062.55
Fairfield	287,574.55
Florence	1,347,056.60
Georgetown	499,182.01
Greenville	3,632,274.81
Greenwood	747,255.61
Hampton	246,871.26
Horry	1,283,091.68
Jasper	190,573.45
Kershaw	485,298.43
Lancaster	670,539.76
Laurens	699,502.63
Lee	244,702.04
Lexington	1,622,408.11
McCormick	105,631.19
Marion	455,980.74
Marlboro	425,637.33
Newberry	415,798.45
Oconee	621,739.55
Orangeburg	996,357.92
Pickens	966,854.00
Richland	3,318,584.97
Saluda	224,621.21
Spartanburg	2,519,630.89
Sumter	1,130,558.36
Union	413,391.04
Williamsburg	502,530.82
York	1,378,130.60
Totals	$38,637,566.73

INCOME TAX

Seven and one-half (7½%) percent of the net Income Tax is allocated to the counties of the State on a population basis according to the latest Federal census.

I. INCOME TAX

In the year 1927, our present Income Tax Act was enacted. For the fiscal year 1981, there were 1,426,149 Individual Income Tax Returns filed and 41,754 corporations filed producing a net revenue of $719,497,106.30. For the fiscal year 1982, 1,466,117 individuals filed returns and 44,563 corporations filed returns, producing a net revenue of $769,447,542.24 after 6,358 regular refunds and 934,861 refunds on declaration and withholding were made totaling $198,293,179.79.

TABLE NO. 5 — ANALYSIS OF 1980 CORPORATION RETURNS BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	607	1.454	$ 900,466.16	.750
1010	Mining	46	.110	183,949.09	.153
1500	Construction	4,787	11.465	6,101,397.92	5.082
2010	Manuf. Food, Dairy & Kindred Prod.	213	.510	2,112,067.62	1.759
2086	Beverage Industries	58	.139	1,503,918.49	1.253
2220	Textiles	135	.323	10,411,129.21	8.672
2300	Apparel & Fabricated Tex. Prod.	294	.704	2,566,755.69	2.138
2400	Logging, Lumber & Wood Prod.	320	.766	1,634,183.15	1.361
2500	Furniture and Fixtures	96	.230	476,392.85	.397
2600	Paper and Allied Products	50	.120	4,659,392.96	3.881
2700	Printing, Publishing & Allied Ind.	322	.771	3,624,716.25	3.019
2800	Agricultural & Industrial Chem.	324	.776	7,516,248.78	6.260
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	155	.371	881,605.61	.734
3300	Primary & Fabricated Metal Ind.	317	.759	2,498,123.63	2.081
3500	Machinery — Manufacturing	254	.608	3,660,208.88	3.049
3998	Other Manufacturing	702	1.681	5,515,445.93	4.594
4000	Trans. Communica. Elect. & Water	1,074	2.572	11,801,923.11	9.830
5000	Wholesalers	1,228	2.941	10,299,310.99	8.578
5211	Building Materials — Retail	362	.867	1,559,751.86	1.299
5215	Hardware, Paint & Farm Equip.	500	1.197	567,747.30	.473
5221	Department Stores	263	.630	1,424,207.71	1.186
5222	Special Variety Stores	265	.635	607,945.62	.506
5228	Other Gen. Merch. & Mail Order	513	1.229	829,333.64	.691
5230	Groceries and Related Products	563	1.348	2,072,347.95	1.726
5240	Motor Vehicle Dealers	752	1.801	713,895.57	.595
5241	Boats & Airplanes	127	.304	68,199.73	.057
5243	Gasoline Service Stations	199	.477	478,152.44	.398
5248	Automobile Parts, Tire, Etc.	662	1.585	691,058.76	.576
5250	Apparel & Accessories	728	1.744	1,447,914.37	1.206
5260	Furn., Appliances, Supplies — Retail	593	1.420	686,469.22	.572
5270	Eating & Drinking Estab.	1,401	3.355	1,391,295.59	1.159
5291	Drug Stores	319	.764	247,688.35	.206
5292	Liquor Stores	173	.414	92,349.00	.077
5293	Jewelry Stores	156	.374	269,027.27	.224
5298	Sporting Goods Store	198	.474	218,331.87	.182
5310	Coin Machines	62	.148	124,213.24	.103
5330	Trailer & Mobile Homes	412	.987	224,182.17	.187
5370	Fuel & Ice Dealers	453	1.085	1,733,335.58	1.444
5380	Feed, Seed & Fertilizer	102	.244	112,837.62	.094
5399	Miscel. Retailers	905	2.167	2,480,167.93	2.066
6000	Fin. Cos., Ins. Agents & Rel. Est.	6,783	16.245	6,934,391.84	5.776
7000	Hotels, Motels, Etc.	429	1.027	1,011,866.19	.843
7210	Laundries	206	.493	145,768.04	.121
7800	Recreation	907	2.172	445,165.31	.371
7900	Rental of Tangible Pers. Prop.	622	1.490	1,376,774.70	1.147
8000	Professional	1,744	4.177	1,402,475.51	1.168
8098	Other Services	10,373	24.843	14,356,144.44	11.957
	Totals	41,754	100.000	$120,060,275.14*	100.000

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 6 — ANALYSIS OF 1981 CORPORATION RETURNS BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	613	1.376	$ 865,420.06	.748
1010	Mining	42	.094	202,030.11	.175
1500	Construction	4,885	10.962	5,843,911.89	5.051
2010	Manuf. Food, Dairy & Kindred Prod.	208	.467	1,897,772.09	1.640
2086	Beverage Industries	52	.117	1,713,487.40	1.481
2220	Textiles	124	.278	8,613,253.57	7.445
2300	Apparel & Fabricated Tex. Prod.	296	.664	1,826,520.45	1.579
2400	Logging Lumber & Wood Prod.	322	.723	1,131,284.51	.978
2500	Furniture and Fixtures	88	.197	491,123.59	.425
2600	Paper and Allied Products	45	.101	3,513,890.42	3.037
2700	Printing, Publish. & Allied Ind.	349	.783	3,705,347.53	3.203
2800	Agricultural & Industrial Chem.	332	.745	6,889,851.14	5.955
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	147	.330	1,017,066.61	.879
3300	Primary & Fabricated Metal Ind.	335	.752	2,362,868.11	2.042
3500	Machinery — Manufacturing	246	.552	3,814,731.39	3.297
3998	Other Manufacturing	765	1.717	5,699,647.94	4.927
4000	Trans. Communica. Elect. & Water	1,093	2.453	14,254,187.92	12.321
5000	Wholesalers	1,175	2.637	8,834,435.17	7.636
5211	Building Materials — Retail	378	.848	1,302,608.80	1.126
5215	Hardware, Paint & Farm Equip.	502	1.126	556,720.66	.481
5221	Department Stores	278	.624	1,230,132.17	1.063
5222	Special Variety Stores	249	.559	650,293.76	.562
5228	Other Gen. Merch. & Mail Order	522	1.171	923,957.55	.799
5230	Groceries and Related Products	550	1.234	2,204,828.20	1.906
5240	Motor Vehicle Dealers	764	1.714	769,314.35	.665
5241	Boats & Airplanes	137	.307	52,421.99	.045
5243	Gasoline Service Stations	199	.447	186,385.94	.161
5248	Automobile Parts, Tire, Etc.	700	1.571	639,951.16	.553
5250	Apparel & Accessories	744	1.670	1,525,029.29	1.318
5260	Furn., Appliances, Supplies — Retail	594	1.333	585,591.54	.506
5270	Eating & Drinking Estab.	1,445	3.243	1,694,953.14	1.465
5291	Drug Stores	326	.732	313,716.41	.271
5292	Liquor Stores	183	.411	125,567.99	.109
5293	Jewelry Stores	166	.373	218,094.86	.189
5298	Sporting Goods Stores	197	.442	227,984.18	.197
5310	Coin Machines	61	.137	181,899.76	.157
5330	Trailer & Mobile Homes	415	.931	191,520.17	.166
5370	Fuel & Ice Dealers	489	1.097	1,653,092.84	1.429
5380	Feed, Seed & Fertilizer	103	.231	99,097.01	.086
5399	Miscel. Retailers	932	2.091	2,492,658.01	2.155
6000	Fin. Cos., Ins. Agents & Rel. Est.	7,005	15.719	5,940,974.20	5.135
7000	Hotels, Motels, Etc.	461	1.034	901,689.69	.779
7210	Laundries	226	.507	180,362.06	.156
7800	Recreation	911	2.044	564,388.97	.488
7900	Rental of Tangible Pers. Prop.	608	1.364	1,567,270.68	1.355
8000	Professional	1,990	4.466	1,580,828.72	1.366
8098	Other Services	12,311	27.626	14,455,399.14	12.495
	TOTALS	44,563	100.000	$115,693,563.14	100.002

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing delinquent returns.

TABLE NO. 7 — ANALYSIS OF 1980 CORPORATION INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	23,273	55.738	$ .00	.000
Under—$ 19.99	967	2.316	8,533.50	.007
$ 20.00—$ 49.99	918	2.199	31,553.18	.026
$ 50.00—$ 99.99	1,178	2.821	86,543.22	.072
$ 100.00—$ 199.99	1,634	3.913	236,786.82	.197
$ 200.00—$ 299.99	1,185	2.838	291,822.33	.243
$ 300.00—$ 399.99	1,027	2.460	357,890.74	.298
$ 400.00—$ 499.99	797	1.909	355,897.84	.296
$ 500.00—$ 599.99	729	1.746	399,099.69	.332
$ 600.00—$ 699.99	601	1.439	388,614.52	.324
$ 700.00—$ 799.99	539	1.291	402,739.87	.335
$ 800.00—$ 899.99	481	1.152	408,655.03	.340
$ 900.00—$ 999.99	397	.951	377,283.57	.314
$ 1,000.00—$ 1,499.99	1,617	3.873	1,990,833.96	1.658
$ 1,500.00—$ 1,999.99	1,133	2.714	1,967,337.74	1.639
$ 2,000.00—$ 2,499.99	826	1.978	1,839,519.59	1.532
$ 2,500.00—$ 2,999.99	592	1.418	1,620,257.05	1.350
$ 3,000.00—$ 3,499.99	471	1.128	1,518,359.07	1.265
$ 3,500.00—$ 3,999.99	359	.860	1,343,167.76	1.119
$ 4,000.00—$ 4,499.99	327	.783	1,388,680.64	1.157
$ 4,500.00—$ 4,999.99	250	.599	1,186,199.50	.968
$ 5,000.00—$ 9,999.99	1,096	2.625	7,595,188.89	6.326
$ 10,000.00—$ 14,999.99	408	.977	4,894,845.98	4.077
$ 15,000.00—$ 19,999.99	213	.510	3,670,056.79	3.057
$ 20,000.00—$ 29,999.99	211	.505	5,113,078.02	4.259
$ 30,000.00—$ 39,999.99	121	.290	4,185,407.74	3.486
$ 40,000.00—$ 49,999.99	76	.182	3,399,102.01	2.831
$ 50,000.00— UP	328	.786	75,002,820.09	62.471
Totals	41,754	100.000	$120,060,275.14[*]	100.000

[*] NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 8—ANALYSIS OF 1981 CORPORATION INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	26,397	59.235	$ .00	.000
Under—$ 19.99	973	2.183	8,865.41	.008
$ 20.00—$ 49.99	915	2.053	30,970.37	.027
$ 50.00—$ 99.99	1,084	2.433	79,694.56	.069
$ 100.00—$ 199.99	1,625	3.647	238,945.30	.207
$ 200.00—$ 299.99	1,219	2.735	300,929.00	.260
$ 300.00—$ 399.99	977	2.192	339,732.04	.294
$ 400.00—$ 499.99	829	1.860	369,935.45	.320
$ 500.00—$ 599.99	685	1.537	374,826.02	.324
$ 600.00—$ 699.99	588	1.319	381,027.76	.329
$ 700.00—$ 799.99	544	1.221	406,490.56	.351
$ 800.00—$ 899.99	453	1.017	384,207.08	.332
$ 900.00—$ 999.99	408	.916	387,822.78	.335
$ 1,000.00—$ 1,499.99	1,621	3.638	1,994,560.94	1.724
$ 1,500.00—$ 1,999.99	1,094	2.455	1,890,741.50	1.634
$ 2,000.00—$ 2,499.99	785	1.762	1,754,878.02	1.517
$ 2,500.00—$ 2,999.99	597	1.340	1,642,246.14	1.419
$ 3,000.00—$ 3,499.99	482	1.082	1,552,821.73	1.342
$ 3,500.00—$ 3,999.99	369	.828	1,300,213.62	1.193
$ 4,000.00—$ 4,499.99	293	.657	1,241,795.95	1.073
$ 4,500.00—$ 4,999.99	221	.496	1,045,630.57	.904
$ 5,000.00—$ 9,999.99	1,109	2.489	7,586,388.06	6.557
$ 10,000.00—$ 14,999.99	358	.803	4,412,180.42	3.814
$ 15,000.00—$ 19,999.99	227	.509	3,895,032.40	3.367
$ 20,000.00—$ 29,999.99	194	.435	4,667,746.44	4.035
$ 30,000.00—$ 39,999.99	106	.238	3,651,385.33	3.156
$ 40,000.00—$ 49,999.99	85	.191	3,775,899.36	3.264
$ 50,000.00— UP	325	.729	71,898,596.33	52.146
Totals	44,563	100.000	$115,693,563.14*	100.001

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 9 — ANALYSIS OF 1980 INDIVIDUAL INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	94,703	06.64	$ .00	00.00
Under—$ 10.00	53,179	03.73	276,929.12	00.05
$ 10.00—$ 20.00	55,624	03.90	836,255.24	00.16
$ 20.00—$ 30.00	54,093	03.79	1,353,087.21	00.27
$ 30.00—$ 40.00	53,164	03.73	1,862,685.95	00.37
$ 40.00—$ 50.00	35,276	02.47	1,585,838.79	00.31
$ 50.00—$ 60.00	33,720	02.36	1,856,255.02	00.36
$ 60.00—$ 80.00	66,402	04.66	4,643,393.72	00.91
$ 80.00—$ 100.00	67,557	04.74	6,082,689.09	01.19
$ 100.00—$ 180.00	204,482	14.34	28,656,232.87	05.62
$ 180.00—$ 280.00	182,048	12.77	41,590,377.16	08.16
$ 280.00—$ 400.00	144,400	10.13	48,879,479.76	09.59
$ 400.00—$ 540.00	105,240	07.38	49,029,810.38	09.62
$ 540.00—$ 680.00	74,569	05.23	45,200,834.12	08.87
$ 680.00—$ 820.00	53,066	03.72	39,601,225.67	07.77
$ 820.00—$ 1,000.00	46,287	03.25	41,788,756.74	08.20
$ 1,000.00—$ 2,000.00	78,815	05.53	104,729,170.60	20.55
$ 2,000.00—$ 3,000.00	12,885	00.90	30,821,067.82	06.05
$ 3,000.00—$ 5,000.00	6,744	00.47	25,406,633.28	04.99
Over—$ 5,000.00	3,895	00.26	35,441,820.08	06.96
Totals	1,426,149	100.000	$509,642,542.62*	100.000

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 10 — ANALYSIS OF 1981 INDIVIDUAL INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	94,153	06.42	$ .00	00.00
Under—$ 10.00	50,422	03.43	262,096.53	00.04
$ 10.00—$ 20.00	53,764	03.66	810,558.13	00.13
$ 20.00—$ 30.00	52,642	03.59	1,317,630.25	00.22
$ 30.00—$ 40.00	51,348	03.50	1,799,160.54	00.30
$ 40.00—$ 50.00	34,042	02.32	1,530,368.37	00.25
$ 50.00—$ 60.00	32,095	02.18	1,766,382.31	00.29
$ 60.00—$ 80.00	63,260	04.41	4,424,078.21	00.74
$ 80.00—$ 100.00	63,249	04.31	5,697,337.81	00.96
$ 100.00—$ 180.00	188,757	12.87	26,492,630.85	04.46
$ 180.00—$ 280.00	177,311	12.09	40,582,378.91	06.84
$ 280.00—$ 400.00	148,793	10.14	50,495,680.86	08.51
$ 400.00—$ 540.00	115,395	07.87	53,791,722.67	09.19
$ 540.00—$ 680.00	85,274	05.81	51,688,903.42	08.72
$ 680.00—$ 820.00	62,265	04.24	46,466,655.85	07.83
$ 820.00—$ 1,000.00	57,382	03.91	51,901,916.14	08.75
$ 1,000.00—$ 2,000.00	106,565	07.26	142,284,136.67	24.00
$ 2,000.00—$ 3,000.00	17,112	01.16	40,878,222.88	06.89
$ 3,000.00—$ 5,000.00	7,872	00.53	29,620,120.48	04.99
Over—$ 5,000.00	4,416	00.30	40,892,005.41	06.89
Totals	1,466,117	100.00	$592,701,986.29*	100.00

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 11 — NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME AND INCOME TAX LIABILITY BY ADJUSTED GROSS INCOME CLASSES — 1981

Adjusted Gross Income Class	Total No. of Returns Filed	Percent of Total	Adjusted Gross Income (000's)	Percent of Total	Total Taxable Income (000's)	Percent of Total	Income Tax Liability	Percent of Total
No Gross	12,140	.83	$ . . .	. . .	$ . . .	. . .	$ . . .	. . .
Under $ 1,000	45,399	3.10	27,067	.15	2,632	.02	50,691	.01
Under 2,000	74,664	5.09	112,705	.61	35,093	.27	690,008	.12
Under 3,000	75,382	5.14	188,039	1.02	83,302	.65	1,659,792	.28
Under 4,000	73,265	4.50	256,336	1.40	126,958	.99	2,684,091	.45
Under 5,000	71,470	4.87	321,252	1.75	169,385	1.32	3,884,999	.66
Under 6,000	71,457	4.87	392,801	2.14	219,397	1.72	5,362,838	.91
Under 7,000	74.354	5.07	484,111	2.64	287,130	2.25	7,582,501	1.28
Under 8,000	82,177	5.61	616,241	3.36	384,237	3.01	10,841,875	1.83
Under 9,000	80,427	5.49	683,355	3.72	438,693	3.43	13,222,677	2.23
Under 10,000	78,315	5.34	743,815	4.05	490,827	3.84	15,756,064	2.66
Under 11,000	73,769	5.03	774,108	4.22	526,303	4.12	18,055,922	3.05
Under 12,000	69,770	4.86	801,810	4.37	552,602	4.32	20,028,470	3.38
Under 13,000	62,805	4.38	784,377	4.27	542,745	4.25	20,668,128	3.49
Under 14,000	56,192	3.93	757,896	4.13	527,438	4.13	21,040,910	3.56
Under 15,000	50,027	3.51	724,831	3.95	505,574	3.95	21,014,462	3.55
Under 20,000	178,697	12.29	3,089,797	16.83	2,164,728	16.93	99,037,053	16.73
Under 25,000	100,392	6.85	2,235,745	12.18	1,611,215	12.60	82,763,665	13.98
Under 50,000	117,056	7.98	3,765,485	20.51	2,813,890	22.01	161,948,355	27.35
Under 100,000	14,694	1.00	961,236	5.24	766,749	6.00	49,327,460	8.33
Under 150,000	2,252	.16	270,567	1.47	223,070	1.74	14,946,410	2.52
Under 200,000	740	.05	125,979	.69	105,894	.83	7,201,799	1.22
Under 500,000	587	.04	163,812	.89	138,374	1.08	9,527,944	1.61
Over 500,000	86	.01	77,441	.41	67,894	.54	4,728,533	.80
TOTALS	1,466,117	100.00	$18,358,806	100.00	$12,784,130	100.00	$592,024,697	100.00

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 12. — ADJUSTED GROSS INCOME, TOTAL EXEMPTIONS, TOTAL DEDUCTIONS, TOTAL TAXABLE INCOME, TOTAL TAX, AND TOTAL NUMBER OF RETURNS FILED (TAXABLE AND NONTAXABLE), BY ADJUSTED GROSS INCOME CLASSES - 1981

Adjusted Gross Income Classes	Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total Taxable Income (000's)	Income Tax Liability	Total No. of Returns Filed
No Gross	$ . . .	$ 15,355	$ 7,164	$ . . .	$ . . .	12,140
Under $ 1,000	27,067	38,546	14,371	2,632	50,691	45,399
Under 2,000	112,705	68,686	27,708	35,093	690,008	74,664
Under 3,000	188,039	77,780	39,288	83,302	1,659,792	75,382
Under 4,000	256,336	84,221	53,113	126,958	2,684,091	73,265
Under 5,000	321,252	90,531	67,253	169,385	3,884,999	71,470
Under 6,000	392,801	97,433	80,284	219,397	5,362,888	71,457
Under 7,000	484,111	105,522	94,515	287,130	7,582,501	74,354
Under 8,000	616,241	119,972	114,417	384,237	10,841,875	82,177
Under 9,000	683,355	120,101	126,371	438,693	13,222,677	80,427
Under 10,000	743,815	118,395	136,253	490,827	15,756,064	78,315
Under 11,000	774,108	113,679	135,296	526,303	18,055,922	73,769
Under 12,000	801,810	109,696	140,408	552,602	20,028,470	69,770
Under 13,000	784,377	101,127	141,331	542,745	20,668,128	62,805
Under 14,000	757,896	92,352	138,882	527,438	21,040,910	56,192
Under 15,000	724,831	84,300	135,616	505,574	21,014,462	50,027
Under 20,000	3,089,797	321,239	611,449	2,164,728	99,037,053	178,697
Under 25,000	2,235,745	196,566	427,943	1,611,215	82,763,665	100,392
Under 50,000	3,765,485	256,279	695,308	2,813,890	161,948,355	117,056
Under 100,000	961,236	34,419	160,065	766,749	49,327,460	14,694
Under 150,000	270,567	5,519	41,976	223,070	14,946,410	2,252
Under 200,000	125,979	1,710	18,373	105,894	7,201,799	740
Under 500,000	163,812	1,302	24,135	138,374	9,527,944	587
Over 500,000	77,441	174	9,372	67,894	4,728,533	86
TOTALS	$18,358,806	$2,254,904	$3,440,891	$12,784,130	$592,024,697	$1,466,117

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 13 — ADDITIONAL TAX COLLECTED BY INDIVIDUAL AND CORPORATE INCOME TAX 1981-1982

	1980-1981		1981-1982	
	Number	Collections	Number	Collections
INDIVIDUAL:				
Field	1,255	$ 1,686,895.54	1,114	$ 1,599,947.03
Office	29,582	4,940,174.64	28,882	4,419,632.79
Delinquent Returns (Field)	6,083	1,910,085.70	2,858	2,380,658.58
Delinquent Returns (Office)	15,857	2,401,577.84	11,863	1,706,403.43
CORPORATIONS:				
Field	849	18,482,359.83	672	9,939,717.65
Office	3,172	471,066.10	4,145	−2,807,422.07
Delinquent Returns (Field)	20	53,277.44	2	22,613.77
Delinquent Returns (Office)	...	...	...	...
Totals	56,818	$29,945,387.09	49,536	$17,261,551.18

II. BANK TAX

1938 was the first year of the South Carolina Bank Tax. In the fiscal year 1981, there were 86 returns filed with a collection of $3,889,727.89. For the fiscal year 1982, there were 84 returns filed with a collection of $3,876,069.25.

III. BUILDING AND LOAN ASSOCIATION TAX

The Building and Loan Association Tax was enacted in 1957. In the fiscal year 1981, 73 returns were filed with a collection of $275,995.82. For the fiscal year 1982, 75 returns were filed with a collection of $59,474.18.

IV. CORPORATE LICENSE

The Corporate License Tax began in 1922. In the fiscal year 1981, the total amount collected was $15,175,132.39. For the fiscal year 1982, collections amounted to $17,666,462.59.

V. DOMESTIC INSURANCE TAX

In the fiscal year 1981, there were 63 returns filed with a collection of $1,951,327.78. For the fiscal year 1982, there were 63 returns filed with a collection of $1,656,596.28.

TABLE NO. 14 — BANK TAX ALLOCATIONS
JULY 1, 1981 — JUNE 30, 1982

	Cities	Counties
Abbeville	$ 3,786.98	
Calhoun Falls	771.15	
Donalds	777.16	
Due West	1,030.16	
ABBEVILLE COUNTY		$ 12,469.77
Aiken	$ 14,972.40	
Jackson	238.31	
New Ellenton	492.72	
North Augusta	3,348.79	
Salley	79.96	
Wagner	962.74	
AIKEN COUNTY		$ 49,699.14
Allendale	$ 1,508.23	
Fairfax	388.82	
ALLENDALE COUNTY		$ 3,757.71
Anderson	$ 20,074.05	
Belton	5,092.99	
Honea Path	3,225.63	
Iva	2,170.38	
Pendleton	1,724.55	
Williamston	1,222.85	
ANDERSON COUNTY		$ 69,475.09
Bamberg	$ 3,072.49	
Denmark	2,717.48	
Ehrhardt	3,199.71	
BAMBERG COUNTY		$ 17,718.79
Barnwell	$ 2,507.74	
Blackville	128.82	
Williston	2,008.47	
BARNWELL COUNTY		$ 9,347.88
Beaufort	$ 5,448.75	
Bluffton	17.54	
Port Royal	337.67	
BEAUFORT COUNTY		$ 35,651.17
Goose Creek	$ 2,132.51	
Moncks Corner	6,058.09	
St. Stephen	624.60	
BERKELEY COUNTY		$ 17,268.81
Cameron	$ 1,005.46	
St. Matthews	3,394.20	
CALHOUN COUNTY		$ 8,719.73
Charleston	$ 58,585.61	
Hollywood	106.61	
Mt. Pleasant	4,821.12	
N. Charleston	10,151.98	
CHARLESTON COUNTY		$ 170,010.92
Blacksburg	$ 536.45	
Gaffney	10,538.61	
CHEROKEE COUNTY		$ 23,822.51

TABLE NO. 14 — BANK TAX ALLOCATIONS
JULY 1, 1981 — JUNE 30, 1982

	Cities	Counties
Chester	$ 5,512.32	
Great Falls	589.19	
CHESTER COUNTY		$ 12,257.66
Cheraw	$ 4,201.07	
Chesterfield	2,744.65	
Jefferson	1,003.14	
McBee	250.12	
Pageland	1,386.73	
CHESTERFIELD COUNTY		$ 19,822.11
Manning	$ 6,838.31	
Summerton	311.08	
Turbeville	1,722.48	
CLARENDON COUNTY		$ 17,782.51
Walterboro	$ 9,287.77	
COLLETON COUNTY		$ 18,194.55
Darlington	$ 8,230.01	
Hartsville	11,528.09	
Lamar	901.35	
Society Hill	557.28	
DARLINGTON COUNTY		$ 41,563.15
Dillon	$ 5,455.49	
Lake View	491.81	
Latta	1,230.33	
DILLON COUNTY		$ 14,060.81
Harleyville	$ 590.07	
St. George	4,241.75	
Summerville	7,168.31	
DORCHESTER COUNTY		$ 24,921.29
Edgefield	$ 2,756.78	
Johnston	1,475.77	
Trenton	279.27	
EDGEFIELD COUNTY		$ 9,520.80
Ridgeway	$ 2,269.50	
Winnsboro	5,058.29	
FAIRFIELD COUNTY		$ 14,742.32
Coward	$ 148.23	
Florence	35,124.72	
Johnsonville	1,994.63	
Lake City	6,223.53	
Olanta	1,861.47	
Pamplico	1,608.99	
Quinby	436.40	
Scranton	246.10	
Timmonsville	3,912.77	
FLORENCE COUNTY		$ 103,387.05
Andrews	$ 2,760.51	
Georgetown	6,533.62	
GEORGETOWN COUNTY		$ 22,130.89

TABLE NO. 14 — BANK TAX ALLOCATIONS
JULY 1, 1981 — JUNE 30, 1982

	Cities	Counties
Fountain Inn	$ 967.59	
Greenville	68,932.71	
Greer	10,635.61	
Mauldin	2,363.91	
Simpsonville	2,603.02	
Travelers Rest	1,148.46	
GREENVILLE COUNTY		$ 191,042.70
Greenwood	$ 17,319.86	
Hodges	391.42	
Ninety Six	742.29	
Ware Shoals	1,202.22	
GREENWOOD COUNTY		$ 39,861.65
Brunson	$ 342.14	
Estill	1,774.77	
Hampton	1,066.06	
Varnville	2,458.18	
Yemassee	176.28	
HAMPTON COUNTY		$ 11,387.98
Aynor	$ 922.63	
Conway	10,531.21	
Loris	5,432.37	
Myrtle Beach	16,718.13	
N. Myrtle Beach	4,152.66	
Surfside Beach	438.77	
HORRY COUNTY		$ 84,296.31
Hardeeville	$ 98.84	
Ridgeland	1,735.33	
JASPER COUNTY		$ 3,685.46
Bethune	$ 1,155.18	
Camden	8,943.58	
Kershaw	3,150.69	
KERSHAW COUNTY		$ 26,735.82
Heath Springs	$ 1,782.36	
Lancaster	21,660.59	
LANCASTER COUNTY		$ 46,003.92
Clinton	$ 8,144.25	
Gray Court	46.64	
Laurens	6,721.16	
LAURENS COUNTY		$ 29,972.50
Bishopville	$ 3,611.64	
Lynchburg	341.59	
LEE COUNTY		$ 7,744.28
Batesburg	$ 2,430.75	
Cayce	4,631.97	
Chapin	237.66	
Irmo	712.28	
Leesville	2,710.28	
Lexington	8,334.14	
Swansea	185.46	
West Columbia	3,837.06	
LEXINGTON COUNTY		$ 55,563.45

TABLE NO. 14 — BANK TAX ALLOCATIONS
JULY 1, 1981 — JUNE 30, 1982

	Cities	Counties
McCormick	$ 2,353.93	
MCCORMICK COUNTY		$ 4,611.29
Marion	$ 5,416.78	
Mullins	6,129.91	
Nichols	1,514.62	
MARION COUNTY		$ 26,246.64
Bennettsville	$ 6,631.80	
Clio	418.07	
McColl	119.94	
MARLBORO COUNTY		$ 14,243.91
Newberry	$ 8,657.41	
Prosperity	225.44	
Whitmire	707.45	
NEWBERRY COUNTY		$ 19,218.40
Seneca	$ 7,043.83	
Walhalla	1,590.16	
Westminster	2,508.87	
OCONEE COUNTY		$ 22,289.09
Bowman	$ 895.47	
Branchville	114.38	
Elloree	1,350.16	
Eutawville	521.13	
Holly Hill	4,134.84	
North	775.33	
Norway	77.74	
Orangeburg	14,434.43	
Santee	274.48	
Springfield	92.18	
ORANGEBURG COUNTY		$ 45,915.52
Central	$ 1,103.51	
Clemson	3,545.59	
Easley	10,240.34	
Liberty	1,908.39	
Pickens	6,178.99	
Six Mile	204.88	
PICKENS COUNTY		$ 45,412.44
Blythewood	$ 652.12	
Columbia	129,819.75	
Eastover	74.94	
Forest Acres	4,557.52	
RICHLAND COUNTY		$ 285,614.54
Ridge Springs	$ 559.79	
Saluda	2,832.49	
SALUDA COUNTY		$ 6,645.42
Chesnee	$ 2,805.02	
Cowpens	579.43	
Duncan	1,894.84	
Inman	2,587.68	
Landrum	1,321.39	
Lyman	1,478.65	
Pacolet	150.97	
Spartanburg	42,185.50	
Woodruff	4,567.79	
SPARTANBURG COUNTY		$ 119,263.07

TABLE NO. 14 — BANK TAX ALLOCATIONS
JULY 1, 1981 — JUNE 30, 1982

	Cities	Counties
Sumter	$ 23,639.39	
SUMTER COUNTY		$ 46,309.08
Jonesville	$ 560.15	
Union	14,714.32	
UNION COUNTY		$ 30,052.95
Greeleyville	$ 148.90	
Hemingway	3,240.94	
Kingstree	9,819.44	
Lane	279.64	
WILLIAMSBURG COUNTY		$ 26,769.74
Clover	$ 2,457.43	
Fort Mill	1,571.25	
Rock Hill	20,791.43	
York	5,012.83	
YORK COUNTY		$ 59,546.18
Total to Cities	$924,459.15	
Total to Counties		$1,964,757.00
Grand Total		$2,889,216.15

Bank Tax is distributed as follows: Ten Percent to the general fund of the State; sixty percent to the county in which the bank is located, and thirty percent to the municipality in which the bank is located. The revenue received from banks located outside of incorporated cities or towns is distributed as follows: Forty percent to the general fund of the State; and sixty percent to the counties.

LICENSE TAX DIVISION

J. W. LAWSON, Director

TABLE NO. 15 — SOUTH CAROLINA TAX COMMISSION
LICENSE TAX DIVISION
TOTAL COLLECTIONS FOR FISCAL YEAR 1981-1982

ADMISSIONS, WILDLIFE RESOURCES COMMISSION	$ 7,983.84	$ 7,983.84
ADMISSIONS	5,777,602.19	
Less Refunds	39,119.38	5,738,482.81
ALCOHOLIC LIQUORS	37,807,638.97	
Less Refunds	165.00	37,807,473.97
AMMUNITION	69,317.86	69,317.86
BEER AND WINE	53,876,711.80	
Less Refunds	110,126.65	53,766,585.15
BINGO	8,351.80	8,351.80
BUSINESS LICENSE	30,610,755.70	
Less Refunds	342,348.60	30,268,407.10
COIN OPERATED DEVICES	1,998,120.50	
Less Refunds	23,019.50	1,975,101.00
DOCUMENTARY	10,158,035.13	
Less Refunds	18,122.12	10,139,913.01
ELECTRIC POWER	12,627,214.57	12,627,214.57
FIREWORKS LICENSE	17,800.00	17,800.00
GASOLINE	185,341,087.53	
Less Refunds	1,895,771.57	183,445,315.96
HIGHWAY DEPT. REGISTRATION FEES	725,685.23	
Less Refunds	1,141.00	724,544.23
HIGHWAY USE TAX	5,162,687.26	
Less Refunds	2,405,972.72	2,756,714.54
PUBLIC RECREATION	2,350.00	
Less Refunds	50.00	2,300.00
PUBLIC SERVICE COMMISSION REGISTRATION FEES	1,228,482.00	
Less Refunds	3,075.00	1,225,407.00
SOFT DRINKS	13,950,532.72	
Less Refunds	90,284.47	13,860,248.25
SPECIAL FUEL	27,724,755.77	
Less Refunds	85,298.06	27,639,457.71
TOTAL NET COLLECTIONS		$382,080,618.80

I. ADMISSION TAX

The South Carolina Admission Tax was adopted in 1923. In the fiscal year 1982 it produced $3,500,000.00 for the General Fund and $7,983.84 for the Wildlife Resources Commission; and $2,238,482.81 for the Department of Parks, Recreation and Tourism. For the fiscal year 1981, collections amounted to $3,500,000.00 for the General fund; $7,759.47 for the Wildlife Resources Commission; and $1,201,266.28 for the Department of Parks, Recreation and Tourism.

II. AMMUNITION TAX

For the fiscal year 1982 revenue totaling $69,317.86 was collected. For the fiscal year 1981 collections amounted to $74,679.98. This tax is collected as a Business License Tax and is included in the total shown in V. below and in Table 16.

III. BEDDING FUND TAX

Repealed by Act No. 560 of 1978.

IV. BINGO TAX

The Bingo Tax was adopted June 16, 1982. The revenues generated by the tax are from license fees and admission charges. For the fiscal year ending June 30, 1982, this tax produced revenue totaling $8,351.00.

V. BUSINESS LICENSE TAX

The Business License Tax was adopted in 1923. This is an excise tax imposed upon cigarettes, other tobacco products, playing cards and ammunition. The principal tax producing commodity is cigarettes which produces 90% of this tax. In the fiscal year 1981 this tax produced net revenue of $29,543,957.50 and for the fiscal year ending June 30, 1982 it produced net revenue of $30,199,089.24 after refunds totaling $342,348.60 were deducted. The field made 27,589 investigations in connection with this tax.

TABLE NO. 16 — BUSINESS LICENSE TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1981-1982

Cancellations	$ 52,633.21
Tobacco Products	1,839,594.33
Wholesale Tobacco Products	2,273.00
Penalties	—0—
Confiscations	719.23
Meters — Cash	5,826,418.78
Stamps — Cash	22,477,450.69
TOTAL	$30,199,089.24

VI. COIN OPERATED DEVICES

The Coin Operated Devices Tax was adopted in 1940. For the fiscal year ending June 30, 1981, this tax produced revenue totaling $2,091,483.34. For the fiscal year ending June 30, 1982, it produced revenue totaling $1,975,101.00. The field force made 17,054 investigations in connection with this tax.

TABLE NO. 17 — COIN OPERATED DEVICES TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1981-1982

Licenses	$1,927,677.00
Penalties	47,424.00
Confiscations	—0—
TOTAL	$1,975,101.00

VII. DOCUMENTARY TAX

The Documentary Tax was enacted in 1923. For the fiscal year ending June 30, 1981, this tax produced $10,427,187.26, and for the fiscal year ending June 30, 1982, it produced $10,139,913.01. The field force made 1,334 investigations in connection with this tax.

TABLE NO. 18 — DOCUMENTARY STAMP TAX TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1981-1982

Cancellations	$ 22,121.25
Meters — Cash	3,679,216.26
Stamps — Cash	6,438,575.50
TOTAL	$10,139,913.01

VIII. ELECTRIC POWER TAX

The Electric Power Tax became effective in 1931. In the fiscal year 1981 this tax produced revenue totaling $12,538,919.56. For the fiscal year ending June 30, 1982 revenue amounting to $12,627,214.57 was collected.

IX. FIREWORKS LICENSE TAX

The Fireworks License Tax was adopted June 1, 1959. In the fiscal year 1981 this tax produced revenue totaling $21,800.00 and produced revenue totaling $17,800.00 for the fiscal year ending June 30, 1982. The field force made 62 investigations in connection with this tax.

X. MOTOR FUEL TAX

A. Gasoline Tax

The Gasoline Tax was made effective in March 1922. The total net collections for the fiscal year 1981 was $159,544,166.97. For the fiscal year ending June 30, 1982, total net collections amounted to $183,445,315.96. Included in the 1982 revenue were collections made by the field force of $749,914.26 from 491 audits.

TABLE 19 — GASOLINE TAX COLLECTED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR JULY 1, 1981-JUNE 30, 1982 THIS REPRESENTS THE NET COLLECTIONS

July	$ 14,617,569.81
August	14,748,918.87
September	14,841,051.61
October[1]	15,326,960.05
November	16,265,587.44
December	14,938,597.85
January	15,884,599.93
February	13,999,138.07
March	13,933,259.88
April	15,200,378.61
May	17,282,427.73
June	16,406,826.11
TOTAL	$183,445,315.96

[1] Collections beginning in October reflect an increase in the rate from 11¢ to 13¢.

TABLE NO. 20 — DISTRIBUTION OF GASOLINE TAX TO COUNTIES

Abbeville	$ 1,329,457.97
Aiken	448,643.01
Allendale	74,645.19
Anderson	573,210.64
Bamberg	106,210.34
Barnwell	131,039.65
Beaufort	244,548.13
Berkeley	329,090.25
Calhoun	105,385.00
Charleston	1,014,650.36

Cherokee	226,589.35
Chester	173,162.26
Chesterfield	220,717.56
Clarendon	160,249.19
Colleton	199,813.41
Darlington	337,862.32
Dillon	174,914.44
Dorchester	305,826.70
Edgefield	122,089.98
Fairfield	120,411.06
Florence	529,076.14
Georgetown	230,350.38
Greenville	1,509,041.35
Greenwood	336,622.65
Hampton	139,501.82
Horry	433,203.39
Jasper	87,311.76
Kershaw	267,563.30
Lancaster	253,582.63
Laurens	263,844.24
Lee	113,394.82
Lexington	825,048.19
McCormick	66,451.00
Marion	162,069.71
Marlboro	138,061.12
Newberry	239,401.77
Oconee	243,882.34
Orangeburg	402,848.15
Pickens	336,296.07
Richland	1,171,628.49
Saluda	127,934.42
Spartanburg	1,147,761.53
Sumter	372,035.47
Union	134,140.48
Williamsburg	198,466.72
York	462,180.82
TOTAL TO COUNTIES	$16,590,648.57

The Gasoline Tax of thirteen cents per gallon on gasoline is distributed as follows: 9.34 cents on each gallon to the Department of Highways and Public Transportation; 2.66 cents per gallon is applied to retired bonds authorized by paragraph (e) of Section 7, Part II, Act No. 834 of 1970; and 1 cent per gallon to the counties in the proportion that the total of the sums received from motor vehicles license fees collected from motor vehicles registered in the several counties bear to the total of the sums received from all motor vehicle license fees collected in the State. Adjustments are made to insure equitable distribution.

TABLE NO. 21 — GASOLINE TAX REFUNDED DURING FISCAL YEAR 1981-1982 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

County	Number of Claims	Amount
Abbeville	34	$ 2,104.19
Aiken	51	5,436.39
Allendale	54	8,709.52
Anderson	143	13,379.27
Bamberg	55	8,337.56
Barnwell	54	8,576.98
Beaufort	6	2,466.34
Berkeley	15	1,573.65
Calhoun	89	14,276.71
Charleston	16	3,269.70
Cherokee	21	2,669.23
Chester	53	6,478.60
Chesterfield	55	8,657.22
Clarendon	143	18,523.12
Colleton	22	3,136.01
Darlington	64	8,797.03
Dillon	127	22,026.92
Dorchester	9	1,844.98
Edgefield	71	16,074.39
Fairfield	16	1,416.72
Florence	62	12,141.52
Georgetown	7	658.48
Greenville	20	1,972.14
Greenwood	41	2,563.14
Hampton	51	6,980.75
Horry	59	6,982.27
Jasper	10	2,779.36
Kershaw	16	1,172.97
Lancaster	14	1,331.18

Laurens	40	2,620.43
Lee	48	15,210.58
Lexington	90	9,061.03
McCormick	5	360.12
Marion	142	21,147.16
Marlboro	98	25,328.94
Newberry	114	8,941.60
Oconee	8	436.58
Orangeburg	230	27,672.67
Pickens	14	1,033.34
Richland	49	3,585.66
Saluda	85	6,505.26
Spartanburg	56	6,814.60
Sumter	94	18,082.68
Union	33	2,903.65
Williamsburg	46	4,963.68
York	29	4,783.17
TOTAL	2,554	$351,787.49
Less checks returned to State Treasurer for cancellation		1,739.88
TOTAL		$350,047.61
Refunds disallowed for not being filed under the provisions of the law — Agricultural		$ 10,585.12

TABLE NO. 22 — DISTRIBUTION OF WATERCRAFT GASOLINE TAX TO COUNTIES 1981-1982

County	Boat Registrations	Amount
Abbeville	1,308	$ 5,136.81
Aiken	8,255	32,354.23
Allendale	680	2,683.41
Anderson	7,895	30,897.57
Bamberg	863	3,373.43
Barnwell	1,481	5,826.83
Beaufort	5,549	21,697.30
Berkeley	8,512	33,350.97
Calhoun	926	3,603.43
Charleston	20,193	79,045.65
Cherokee	1,508	5,903.50
Chester	1,287	5,060.14
Chesterfield	1,154	4,523.46
Clarendon	2,369	9,276.93
Colleton	2,672	10,426.97
Darlington	3,570	13,953.74
Dillon	1,369	5,366.82
Dorchester	4,993	19,550.57
Edgefield	765	2,990.08
Fairfield	1,050	4,140.12
Florence	9,433	36,954.41
Georgetown	4,912	19,243.89
Greenville	12,088	47,304.72
Greenwood	2,907	11,346.99
Hampton	1,684	6,593.52
Horry	8,947	35,037.69
Jasper	1,241	4,830.14
Kershaw	2,370	9,276.93
Lancaster	1,872	7,360.21
Laurens	2,926	11,423.66
Lee	689	2,683.41
Lexington	13,853	54,281.59
McCormick	485	1,916.72
Marion	2,369	9,276.93
Marlboro	939	3,680.10
Newberry	2,498	9,813.62
Oconee	3,248	12,727.04
Orangeburg	5,345	20,930.61
Pickens	4,053	15,870.46
Richland	11,973	46,921.37

Saluda	1,093	4,293.45
Spartanburg	7,622	29,824.20
Sumter	5,588	21,850.64
Union	1,245	4,906.81
Williamsburg	2,775	10,886.98
York	4,979	19,473.90
Out-of-State Allocation	2,241	8,817.18
TOTAL	195,774	$766,689.18

The distribution of watercraft gasoline tax is determined as follows: ½ of 1% of the 9.34 cents Department of Highways and Public Transportation and 2.66 cents additional gasoline tax is distributed to the counties in the proportion that the number of motorboat registrations in the several counties bear to the total number of motorboat registrations in the State.

B. Special Fuel Tax

The Special Fuel Tax became effective in 1941. This tax produced revenue totaling $22,736,623.37 for the fiscal year 1981 and produced revenue totaling $27,639.457.71 for the fiscal year 1982.

C. Highway Use Tax

The Highway Use Tax became effective in 1957. This tax produced revenue totaling $2,540,124.76 for the fiscal year 1981, and produced revenue totaling $2,756,714.54 for the fiscal year ending June 30, 1982.

TABLE NO. 23 — REFUND ON TAX PAID ON MOTOR FUELS PURCHASED IN SOUTH CAROLINA BY CARRIERS IN EXCESS OF THAT USED ON SOUTH CAROLINA HIGHWAYS FOR THE FISCAL YEAR ENDING JUNE 30, 1982

July, 1981	$ 461,189.87
August, 1981	138.87
September, 1981	338,725.34
October, 1981	(286.57)
November, 1981	286,184.98
December, 1981	60,648.52
January, 1982	229,964.31
February, 1982	324,797.31
March, 1982	253.08
April, 1982	383,458.75
May, 1982	178,194.53
June, 1982	142,703.73
TOTAL	$2,405,972.72

XI. PUBLIC RECREATION TAX

The Public Recreation Tax was enacted in 1924. This tax produced revenue totaling $2,500.00 for the fiscal year 1981, and for the fiscal year ending June 30, 1982, collections amounted to $2,300.00.

XII. SOFT AND BOTTLED DRINKS TAX

The Soft and Bottled Drinks Tax was adopted in 1925. For the fiscal year 1981 this tax produced net revenue totaling $13,379,190.10. For the fiscal year ending June 30, 1982, it produced net revenue totaling $13,860,248.25 after refunds of $90,284.47 were deducted. Included in the 1982 revenue is $362,130.91 collected by the field force from 26,420 investigations.

TABLE NO. 24 — SOFT AND BOTTLED DRINKS TAX TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1981-1982

Cancellations	$ 152,045.32
Crowns — Cash	1,240,586.94
Stamps — Cash	3,231,911.50
Penalties	-0-
Confiscations	152.85
Retail License	2,425.00
Wholesale License	4,100.00
Special Reports	9,229,026.64
TOTAL	$13,860,248.25

XIII. REGISTRATION FEES

The Registration Fees were collected beginning in May 1962. For the fiscal year ending 1981, fees of $1,859,169.50 were collected. For the fiscal year ending June 30, 1982 fees of $1,949,951.23 were collected.

Registration Fees — Highway Department	$ 724,544.23
Registration Fees — Public Service Commission	1,225,407.00
TOTAL	$1,949,951.23

XIV. ALCOHOLIC LIQUORS TAX

The Alcoholic Liquors Tax was adopted in 1935. The net collections for the fiscal year 1981 totaled $37,219,067.40. For the fiscal year ending June 30, 1982, the net collections amounted to $37,807,473.97. Included in the 1982 collections was $10,630,019.21, from the tax on the sale of alcoholic liquors in containers of two ounces or less.

TABLE NO. 25 — ALCOHOLIC LIQUORS TAX COLLECTIONS FISCAL YEAR 1981-1982

July	$ 3,588,491.73
August	2,869,550.05
September	2,924,062.72
October	3,084,573.64
November	3,323,552.55
December	2,758,273.87
January	3,739,504.89
February	3,065,010.35
March	2,597,010.95
April	3,686,059.33
May	3,179,914.53
June	2,991,469.36
TOTAL	$37,807,473.97

TABLE NO. 26 — ALCOHOLIC LIQUORS TAX COLLECTIONS JULY 1, 1981 — JUNE 30, 1982

	July	August	September	October	November	December
Cancellations	$ 788.00	$ 400.00	$ 752.38	$ 185.00	$ 1,025.00	$ 335.00
Case Tax — Retail	484,704.41	385,552.25	411,132.55	438,201.50	482,490.77	404,134.08
Case Tax — Wholesale	291,945.99	232,171.27	247,282.39	263,643.85	290,213.89	244,021.19
Case Tax — Additional	93,422.84	74,290.72	79,130.44	84,362.52	92,864.16	78,086.87
Excise Tax	2,421,414.34	1,940,233.30	1,944,390,46	2,043,506.30	2,182,621.37	1,804,853.74
Surtax	296,216.15	236,902.51	241,374.45	254,674.47	274,337.36	226,842.99
TOTALS	$3,588,491.73	$2,869,550.05	$2,924,062.67	$3,084,573.65	$3,323,552.55	$2,758,273.87

	January	February	March	April	May	June	TOTAL
Cancellations	$ 540.00	$ 300.00	$ 465.00	$ 955.00	$ 170.00	$ 520.00	$ 6,435.38
Case Tax — Retail	447,242.85	437,651.40	363,343.88	406,730.64	430,761.37	422,965.14	5,114,910.84
Case Tax — Wholesale	454,391.74	263,087.31	218,570.54	419,248.30	258,958.51	255,311.19	3,438,846.17
Case Tax — Additional	108,467.40	84,186.50	69,937.97	99,467.04	82,851.93	81,698.63	1,028,767.02
Excise Tax	2,497,253.30	2,026,737.31	1,730,362.78	2,455,406.60	2,144,776.18	1,984,015.09	25,175,570.77
Surtax	231,609.60	253,047.83	214,330.78	304,251.75	262,561.54	246,959.31	3,043,108.74
TOTALS	$3,739,504.89	$3,065,010.35	$2,597,010.95	$3,686,059.33	$3,180,079.53	$2,991,469.36	$37,807,638.92

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Abbeville	$ 29,778.55	
Calhoun Falls	12,545.30	
Donalds	1,916.57	
Due West	7,107.51	
Lowndesville	1,029.71	
ABBEVILLE COUNTY		$ 43,156.74
Aiken	$ 75,439.30	
Burnettown	1,880.84	
Jackson	9,279.35	
New Ellenton	13,464.12	
North Augusta	69,300.45	
Perry	1,320.01	
Salley	2,830.59	
Wagener	4,419.71	
Windsor	283.75	
AIKEN COUNTY		$ 196,477.55
Allendale	$ 21,680.27	
Fairfax	10,854.54	
Sycamore	1,309.26	
Ulmers	476.15	
ALLENDALE COUNTY		$ 20,258.58
Anderson	$ 143,467.62	
Belton	27,350.20	
Honea Path	20,740.03	
Iva	6,726.47	
Pelzer	673.23	
Pendleton	15,570.79	
Starr	1,173.69	
West Pelzer	4,772.04	
Williamston	21,858.07	
ANDERSON COUNTY		$ 243,140.55
Bamberg	$ 18,629.65	
Denmark	21,730.40	
Ehrhardt	1,851.10	
Govan	571.38	
Olar	1,993.95	
BAMBERG COUNTY		$ 33,869.00
Barnwell	$ 27,232.10	
Blackville	14,083.91	
Elko	1,517.58	
Hilda	1,801.02	
Kline	1,612.27	
Snelling	583.29	
Williston	15,609.22	
BARNWELL COUNTY		$ 36,984.12
Beaufort	$ 45,232.83	
Bluffton	2,776.83	
Port Royal	15,230.13	
BEAUFORT COUNTY		$ 118,907.96

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Bonneau	$ 2,026.39	
Goose Creek	73,894.52	
Hanahan	66,135.06	
Jamestown	992.53	
Moncks Corner	17,109.22	
St. Stephen	8,098.92	
BERKELEY COUNTY		$ 161,242.12
Cameron	$ 2,694.87	
St. Matthews	12,770.18	
CALHOUN COUNTY		$ 22,832.61
Charleston	$ 355,668.67	
Edisto Beach	838.10	
Folly Beach	7,192.15	
Hollywood	3,194.01	
Isle of Palms	16,614.00	
Lincolnville	3,733.95	
McClellanville	2,065.03	
Meggett	1,188.11	
Mt. Pleasant	61,761.29	
N. Charleston	317,430.31	
Ravenel	7,495.92	
Sullivans Island	9,029.35	
CHARLESTON COUNTY		$ 519,839.48
Blacksburg	$ 9,815.04	
Gaffney	69,195.18	
CHEROKEE COUNTY		$ 76,957.45
Chester	$ 35,730.64	
Fort Lawn	2,470.12	
Great Falls	13,627.01	
Lowrys	1,178.50	
Richburg	1,410.63	
CHESTER COUNTY		$ 57,500.66
Cheraw	$ 29,148.94	
Chesterfield	7,502.26	
Jefferson	3,410.56	
McBee	3,743.58	
Mt. Croghan	725.29	
Pageland	13,224.09	
Patrick	1,964.18	
Ruby	1,339.21	
CHESTERFIELD COUNTY		$ 71,367.80
Manning	$ 23,568.50	
Paxville	1,279.68	
Summerton	6,145.19	
Turbeville	2,689.09	
CLARENDON COUNTY		$ 52,381.82
Cottageville	$ 1,946.32	
Lodge	761.85	
Smoaks	838.45	
Walterboro	31,905.27	
Williams	1,051.36	
COLLETON COUNTY		$ 59,157.41

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS

July 1, 1981 — June 30, 1982

	Cities	Counties
Darlington	$ 40,344.66	
Hartsville	39,977.10	
Lamar	6,778.34	
Society Hill	4,324.20	
DARLINGTON COUNTY		$ 116,367.26
Dillon	$ 36,013.10	
Lake View	4,887,37	
Latta	9,263.32	
DILLON COUNTY		$ 59,286.30
Harleyville	$ 3,172.47	
Reevesville	1,261.82	
Ridgeville	3,064.99	
St. George	10,590.14	
Summerville	29,930.88	
DORCHESTER COUNTY		$ 98,134.91
Edgefield	$ 14,127.48	
Johnston	13,457.51	
Trenton	2,036.03	
EDGEFIELD COUNTY		$ 32,892.02
Ridgeway	$ 1,797.54	
Winnsboro	15,293.61	
FAIRFIELD COUNTY		$ 39,481.67
Coward	$ 2,243.93	
Florence	148,226.48	
Johnsonville	7,148.55	
Lake City	32,471.53	
Olanta	3,535.03	
Pamplico	6,085.13	
Quinby	4,698.57	
Scranton	4,279.17	
Timmonsville	11,064.99	
Wards	511.86	
FLORENCE COUNTY		$ 202,321.80
Andrews	$ 15,846.37	
Georgetown	53,143.21	
GEORGETOWN COUNTY		$ 77,417.51
City View	$ 8,707.95	
Fountain Inn	20,692.28	
Greenville	305,136.39	
Greer	54,786.07	
Mauldin	38,418.28	
Simpsonville	41,727.17	
Travelers Rest	14,494.79	
Woodside	1,095.18	
GREENVILLE COUNTY		$ 531,848.69
Greenwood	$ 110,896.77	
Hodges	809.47	
Ninety Six	11,507.29	
Troy	2,904.70	
Ware Shoals	12,416.12	
GREENWOOD COUNTY		$ 107,522.89

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Brunson	$ 3,006.09	
Estill	11,456.25	
Furman	1,640.69	
Gifford	1,840.68	
Hampton	15,860.86	
Luray	656.37	
Scotia	360.07	
Varnville	9,526.47	
Yemassee	4,449.49	
HAMPTON COUNTY		$ 33,891.73
Atlantic Beach	$ 1,387.16	
Aynor	3,178.67	
Briarcliff Acres	1,471.63	
Conway	50,035.95	
Loris	10,707.07	
Myrtle Beach	81,983.01	
North Myrtle Beach	17,518.31	
Surfside Beach	11,284.35	
HORRY COUNTY		$ 178,711.71
Hardeeville	$ 6,202.11	
Ridgeland	5,957.21	
JASPER COUNTY		$ 26,678.74
Bethune	$ 2,517.73	
Camden	39,096.18	
Elgin	2,755.73	
Kershaw	10,073.20	
KERSHAW COUNTY		$ 73,114.24
Heath Springs	$ 5,024.98	
Lancaster	49,266.45	
LANCASTER COUNTY		$ 97,956.51
Clinton	$ 43,814.13	
Cross Hill	3,089.03	
Gray Court	4,940.10	
Laurens	54,293.46	
Waterloo	904.77	
LAURENS COUNTY		$ 99,588.64
Bishopville	$ 17,667.20	
Lynchburg	2,793.94	
LEE COUNTY		$ 36,103.44

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Batesburg	$ 20,913.27	
Cayce	58,175.25	
Chapin	1,630.87	
Gaston	4,953.39	
Gilbert	1,059.74	
Irmo	16,055.53	
Leesville	11,340.29	
Lexington	9,300.67	
Pelion	1,106.63	
Pine Ridge	5,690.14	
South Congaree	9,945.68	
Springdale	14,986.55	
Summit	284.79	
Swansea	4,316.18	
West Columbia	53,493.32	
LEXINGTON COUNTY		$ 242,462.12
McCormick	$ 9,035.32	
Mt. Carmel	878.17	
Parksville	821.38	
Plum Branch	380.92	
McCORMICK COUNTY		$ 14,873.63
Marion	$ 39,421.55	
Mullins	31,244.04	
Nichols	3,056.66	
Sellers	2,035.62	
MARION COUNTY		$ 63,978.23
Bennettsville	$ 43,611.34	
Blenheim	1,059.45	
Clio	5,206.09	
McColl	13,630.31	
Tatum	529.71	
MARLBORO COUNTY		$ 58,790.36
Chappells	$ 513.75	
Little Mountain	1,400.63	
Newberry	50,138.65	
Peak	428.54	
Pomaria	1,392.25	
Prosperity	3,882.59	
Silverstreet	972.08	
Whitmire	10,678.12	
NEWBERRY COUNTY		$ 59,480.70
Salem	$ 1,017.80	
Seneca	37,044.77	
Walhalla	20,144.78	
West Union	1,571.34	
Westminster	15,281.18	
OCONEE COUNTY		$ 89,851.51

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Bowman	$ 5,818.75	
Branchville	8,035.67	
Cope	874.94	
Cordova	1,053.28	
Elloree	4,761.69	
Eutawville	2,845.32	
Holly Hill	8,349.17	
Livingston	861.02	
Neeses	2,636.05	
North	6,451.27	
Norway	2,714.14	
Orangeburg	75,036.70	
Rowesville	2,021.51	
Santee	2,455.67	
Springfield	3,166.52	
Vance	408.30	
Woodford	1,048.21	
ORANGEBURG COUNTY		$ 152,498.57
Central	$ 9,393.80	
Clemson	38,313.22	
Easley	69,424.97	
Liberty	15,973.65	
Norris	4,471.32	
Pickens	16,215.17	
Six Mile	2,277.71	
PICKENS COUNTY		$ 142,341.01
Arcadia Lakes	$ 3,202.23	
Blythewood	456.39	
Columbia	523,433.48	
Eastover	4,539.25	
Forest Acres	31,719.06	
RICHLAND COUNTY		$ 501,135.19
Monetta	$ 739.80	
Ridge Springs	4,540.35	
Saluda	13,828.60	
SALUDA COUNTY		$ 30,546.84
Campobello	$ 2,470.12	
Central Pacolet	1,648.73	
Chesnee	5,554.54	
Cowpens	10,600.72	
Duncan	6,546.40	
Inman	8,142.50	
Landrum	10,698.70	
Lyman	5,589.03	
Pacolet	7,865.32	
Pacolet Mills	4,671.44	
Spartanburg	228,646.39	
Wellford	9,845.92	
Woodruff	26,106.51	
SPARTANBURG COUNTY		$ 375,167.22
Mayesville	$ 3,476.03	
Pinewood	3,578.66	
Sumter	128,064.19	
SUMTER COUNTY		$ 166,918.78

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Carlisle	$ 2,636.78	
Jonesville	6,262.80	
Lockhart	446.39	
Union	55,091.30	
UNION COUNTY		$ 58,665.43
Greeleyville	$ 2,999.22	
Hemingway	4,470.03	
Kingstree	20,384.59	
Lane	2,816.19	
Stuckey	1,107.67	
WILLIAMSBURG COUNTY		$ 71,745.38
Clover	$ 17,977.08	
Fort Mill	21,805.25	
Hickory Grove	1,803.40	
McConnells	898.76	
Rock Hill	180,610.86	
Sharon	1,593.90	
Smyrna	244.02	
York	31,310.97	
YORK COUNTY		$ 195,200.58
Total to Cities	$ 5,727,895.44	
Total to Counties		$5,749,047.46
Grand Total	$11,476,942.90	

ALCOHOLIC LIQUORS TAX

Alcoholic Liquors Tax is allocated as follows: sixty percent to the State; twenty percent among the counties on a population basis according to the latest Federal census; and twenty percent among the incorporated municipalities on a population basis according to the latest Federal census.

TABLE NO. 28 — ALCOHOLIC LIQUORS TAX ALLOCATIONS
MINI BOTTLES
JULY 1, 1981 — JUNE 30,1982

Abbeville	$ 17,165.24
Aiken	80,129.48
Allendale	8,116.26
Anderson	101,074.11
Bamberg	13,745.70
Barnwell	15,072.60
Beaufort	49,586.55
Berkeley	71,861.69
Calhoun	9,259.65
Charleston	210,250.76
Cherokee	31,090.88
Chester	22,870.43
Chesterfield	28,949.65
Clarendon	20,834.59
Colleton	24,066.70
Darlington	47,579.11
Dillon	23,580.61
Dorchester	44,382.62
Edgefield	13,297.06
Fairfield	15,703.43
Florence	83,572.70
Georgetown	32,211.82
Greenville	218,417.46
Greenwood	43,883.72
Hampton	13,776.48
Horry	76,938.31
Jasper	11,003.17
Kershaw	29,597.13
Lancaster	40,480.75
Laurens	39,610.83
Lee	14,360.05
Lexington	106,475.06
McCormick	5,915.85
Marion	25,929.03
Marlboro	23,998.48
Newberry	23,649.58
Oconee	36,876.55
Orangeburg	62,416.14
Pickens	60,153.03
Richland	203,872.58
Saluda	12,251.96

Spartanburg	153,014.93
Sumter	66,942.43
Union	23,333.09
Williamsburg	28,999.35
York	80,958.90
TOTAL TO COUNTIES	$2,367,256.50

ALCOHOLIC LIQUORS TAX — MINI BOTTLES

The Alcoholic Liquors Tax from the sale of containers of two ounces or less is allocated as follows: twenty-five percent of the twenty-five cents per container tax among the counties on a population basis according to the latest Federal census, to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts.

XV. BEER AND WINE TAXES

The Beer and Wine Tax was adopted in 1933, shortly after the repeal of the 18th Amendment. The net collections for the fiscal year 1981 totaled $51,432,849.60. For the fiscal year ending June 30, 1982, the net collections totaled $53,766,585.15.

TABLE NO. 29 — BEER AND WINE TAX NET COLLECTIONS

	Fiscal Year 1981-82	
	Beer	**Wine**
Excise Tax (Wholesalers Report)	$49,872,809.96	$3,332,239.45
Cancellations	—0—	—0—
Certificates of Registration	3,200.00	19,400.00
Special Reports	—0—	646,522.87
Penalties	2,539.46	—0—
Confiscations	—0—	—0—
TOTALS	$49,878,549.42	$3,998,162.32

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Abbeville	$ 38,064.11	
Calhoun Falls	16,024.02	
Donalds	2,456.77	
Due West	9,037.53	
Lowndesville	1,333.90	
ABBEVILLE COUNTY		$ 21,330.56
Aiken	$ 96,356.88	
Burnettown	2,492.30	
Jackson	11,946.48	
New Ellenton	17,212.44	
North Augusta	88,570.22	
Perry	1,696.07	
Salley	3,636.30	
Wagener	5,668.44	
Windsor	360.54	
AIKEN COUNTY		$ 97,646.14
Allendale	$ 27,773.63	
Fairfax	13,864.49	
Sycamore	1,672.44	
Ulmers	629.12	
ALLENDALE COUNTY		$ 10,011.14
Anderson	$ 182,214.82	
Belton	34,972.76	
Honea Path	26,491.61	
Iva	8,621.09	
Pelzer	855.74	
Pendleton	19,940.28	
Starr	1,506.46	
West Pelzer	6,096.48	
Williamston	27,928.54	
ANDERSON COUNTY		$ 120,779.06
Bamberg	$ 23,803.86	
Denmark	27,863.45	
Ehrhardt	2,509.62	
Govan	728.65	
Olar	2,581.34	
BAMBERG COUNTY		$ 16,836.39
Barnwell	$ 34,934.69	
Blackville	18,022.85	
Elko	1,967.04	
Hilda	2,301.44	
Kline	2,061.12	
Snelling	790.80	
Williston	19,901.75	
BARNWELL COUNTY		$ 18,381.20
Beaufort	$ 58,293.47	
Bluffton	3,550.43	
Port Royal	19,468.66	
BEAUFORT COUNTY		$ 59,098.19

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Bonneau	$ 2,588.80	
Goose Creek	98,366.54	
Hanahan	84,511.36	
Jamestown	1,269.22	
Moncks Corner	22,160.79	
St. Stephen	10,245.50	
BERKELEY COUNTY		$ 81,063.68
Cameron	$ 3,441.67	
St. Matthews	16,324.17	
CALHOUN COUNTY		$ 11,350.53
Charleston	$ 454,649.16	
Edisto Beach	1,098.31	
Folly Beach	9,233.25	
Hollywood	4,178.66	
Isle of Palms	21,335.91	
Lincolnville	4,836.97	
McClellanville	2,663.83	
Meggett	1,530.18	
Mt. Pleasant	80,571.13	
N. Charleston	407,486.73	
Ravenel	9,746.31	
Sullivans Island	11,603.62	
CHARLESTON COUNTY		$ 258,448.39
Blacksburg	$ 12,534.97	
Gaffney	88,474.58	
CHEROKEE COUNTY		$ 38,264.33
Chester	$ 45,384.27	
Fort Lawn	3,174.70	
Great Falls	17,374.71	
Lowrys	1,541.59	
Richburg	1,833.46	
CHESTER COUNTY		$ 28,850.49
Cheraw	$ 37,275.15	
Chesterfield	9,836.64	
Jefferson	4,391.50	
McBee	4,810.66	
Mt. Croghan	928.53	
Pageland	16,979.23	
Patrick	2,662.95	
Ruby	1,769.08	
CHESTERFIELD COUNTY		$ 35,478.00
Manning	$ 30,153.13	
Paxville	1,639.32	
Summerton	7,957.53	
Turbeville	3,448.02	
CLARENDON COUNTY		$ 25,884.89

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Cottageville	$ 2,638.74	
Lodge	996.19	
Smoak	1,071.28	
Walterboro	40,607.66	
Williams	1,344.46	
COLLETON COUNTY		$ 29,421.80
Darlington	$ 51,538.15	
Hartsville	50,997.42	
Lamar	8,661.91	
Society Hill	5,526.77	
DARLINGTON COUNTY		$ 57,825.30
Dillon	$ 46,026.40	
Lake View	6,214.40	
Latta	11,843.46	
DILLON COUNTY		$ 29,260.25
Harleyville	$ 4,157.04	
Reevesville	1,600.21	
Ridgeville	3,916.41	
St. George	13,549.76	
Summerville	38,708.00	
DORCHESTER COUNTY		$ 49,440.44
Edgefield	$ 17,968.44	
Johnston	17,204.48	
Trenton	2,600.64	
EDGEFIELD COUNTY		$ 16,353.76
Ridgeway	$ 2,417.57	
Winnsboro	20,070.27	
FAIRFIELD COUNTY		$ 19,689.03
Coward	$ 2,888.46	
Florence	189,735.54	
Johnsonville	9,130.26	
Lake City	40,763.34	
Olanta	4,516.25	
Pamplico	7,772.24	
Quinby	6,017.47	
Scranton	5,474.02	
Timmonsville	14,158.76	
Wards	693.96	
FLORENCE COUNTY		$ 100,486.68
Andrews	$ 20,245.51	
Georgetown	67,453.59	
GEORGETOWN COUNTY		$ 38,462.74

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
City View	$ 11,805.78	
Fountain Inn	26,536.58	
Greenville	389,648.98	
Greer	69,664.96	
Mauldin	49,681.48	
Simpsonville	53,724.72	
Travelers Rest	18,649.61	
Woodside	1,408.18	
GREENVILLE COUNTY		$ 264,228.62
Greenwood	$ 141,777.84	
Hodges	1,097.44	
Ninety Six	14,710.06	
Troy	3,845.29	
Ware Shoals	15,822.80	
GREENWOOD COUNTY		$ 53,435.03
Brunson	$ 3,841.81	
Estill	14,658.26	
Furman	2,117.55	
Gifford	2,370.44	
Hampton	20,260.98	
Luray	857.55	
Scotia	459.81	
Varnville	12,219.98	
Yemassee	5,817.74	
HAMPTON COUNTY		$ 16,846.38
Atlantic Beach	$ 1,784.62	
Aynor	4,069.80	
Briarcliff Acres	1,927.76	
Conway	64,190.67	
Loris	13,737.36	
Myrtle Beach	107,250.16	
North Myrtle Beach	22,875.65	
Surfside Beach	14,704.41	
HORRY COUNTY		$ 89,304.08
Hardeeville	$ 7,935.47	
Ridgeland	7,580.51	
JASPER COUNTY		$ 13,251.49
Bethune	$ 3,213.54	
Camden	51,000.46	
Elgin	3,568.84	
Kershaw	12,868.55	
KERSHAW COUNTY		$ 36,349.94
Heath Springs	$ 6,424.52	
Lancaster	62,942.29	
LANCASTER COUNTY		$ 48,650.68

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Clinton	$ 55,996.07	
Cross Hill	3,948.56	
Gray Court	6,313.37	
Laurens	69,410.69	
Waterloo	1,176.52	
LAURENS COUNTY		$ 49,476.64
Bishopville	$ 22,591.63	
Lynchburg	3,543.81	
LEE COUNTY		$ 18,013.63
Batesburg	$ 26,575.85	
Cayce	74,413.00	
Chapin	2,105.05	
Gaston	6,358.22	
Gilbert	1,353.54	
Irmo	21,316.23	
Leesville	14,521.63	
Lexington	12,175.69	
Pelion	1,407.86	
Pine Ridge	7,431.13	
South Congaree	12,842.08	
Springdale	19,139.11	
Summit	1,064.74	
Swansea	5,542.64	
West Columbia	68,394.84	
LEXINGTON COUNTY		$ 121,579.29
McCormick	$ 11,610.43	
Mt. Carmel	1,128.74	
Parksville	1,046.60	
Plum Branch	516.43	
McCORMICK COUNTY		$ 7,525.15
Marion	$ 50,393.86	
Mullins	39,951.41	
Nichols	3,904.79	
Sellers	2,759.78	
MARION COUNTY		$ 31,806.06
Bennettsville	$ 55,785.96	
Blenheim	1,389.40	
Clio	6,650.55	
McColl	17,419.07	
Tatum	690.18	
MARLBORO COUNTY		$ 29,216.54

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Chappels	$ 663.27	
Little Mountain	1,791.63	
Newberry	64,069.98	
Peak	548.14	
Pomaria	1,779.99	
Prosperity	4,891.61	
Silverstreet	1,248.10	
Whitmire	13,759.20	
NEWBERRY COUNTY		$ 29,434.89
Salem	$ 1,379.88	
Seneca	47,369.02	
Walhalla	25,737.82	
West Union	2,153.57	
Westminster	19,589.65	
OCONEE COUNTY		$ 44,640.66
Bowman	$ 7,438.09	
Branchville	10,441.94	
Cope	1,159.28	
Cordova	1,339.49	
Elloree	6,049.97	
Eutawville	3,684.85	
Holly Hill	10,792.49	
Livingston	1,093.51	
Neeses	3,400.16	
North	8,237.76	
Norway	3,519.27	
Orangeburg	95,830.96	
Rowesville	2,569.75	
Santee	3,267.90	
Springfield	4,184.53	
Vance	529.20	
Woodford	1,339.88	
ORANGEBURG COUNTY		$ 75,775.80
Central	$ 12,042.46	
Clemson	49,448.31	
Easley	89,124.31	
Liberty	20,404.24	
Norris	5,723.45	
Pickens	20,717.71	
Six Mile	2,926.56	
PICKENS COUNTY		$ 70,903.84
Arcadia Lakes	$ 4,246.17	
Blythewood	584.13	
Columbia	681,191.73	
Eastover	5,798.95	
Forest Acres	41,173.70	
RICHLAND COUNTY		$ 249,012.97

TABLE NO. 30 — BEER AND WINE TAX ALLOCATIONS
July 1, 1981 — June 30, 1982

	Cities	Counties
Monetta	$ 964.47	
Ridge Spring	5,867.48	
Saluda	17,661.17	
SALUDA COUNTY		$ 15,086.37
Campobello	$ 3,207.56	
Central Pacolet	2,235.26	
Chesnee	7,056.54	
Cowpens	13,494.90	
Duncan	8,320.78	
Inman	10,432.49	
Landrum	13,673.57	
Lyman	7,191.83	
Pacolet	10,047.89	
Pacolet Mills	6,095.54	
Spartanburg	290,835.62	
Wellford	12,767.85	
Woodruff	33,349.28	
SPARTANBURG COUNTY		$ 186,439.47
Mayesville	$ 4,531.57	
Pinewood	4,545.10	
Sumter	163,748.99	
SUMTER COUNTY		$ 82,441.70
Carlisle	$ 3,574.80	
Jonesville	8,294.73	
Lockhart	591.13	
Union	69,870.80	
UNION COUNTY		$ 29,130.61
Greeleyville	$ 3,831.48	
Hemingway	5,913.41	
Kingstree	26,124.12	
Lane	3,598.52	
Stuckey	1,415.56	
WILLIAMSBURG COUNTY		$ 35,671.93
Clover	$ 22,868.98	
Fort Mill	28,032.02	
Hickory Grove	2,325.58	
McConnells	1,199.39	
Rock Hill	230,858.68	
Sharon	2,040.99	
Smyrna	330.34	
York	40,175.51	
YORK COUNTY		$ 96,930.13
Total To Cities	$ 7,330,474.93	
Total To Counties		$2,859,514.89
Grand Total	$10,189,989.82	

WINE TAX

Wine Tax is allocated as follows; seventy-five percent to the State; seven percent among the counties on a population basis according to the latest Federal census; and eighteen percent among the incorporated municipalities on a population basis according to the latest Federal census.

BEER TAX

Beer Tax is allocated as follows: one-sixth plus seventy-five percent of the remaining five-sixths to the State; seven percent of the remaining five-sixths among the counties on a population basis according to the latest Federal census; and eighteen percent of the remaining five-sixths among the incorporated municipalities on a population basis according to the latest Federal census.

ESTATE AND GIFT TAX DIVISION

WILLIAM R. GEDDINGS, JR., Director

I. The South Carolina Inheritance Tax Law became effective September 23, 1922. The net amount collected for the fiscal year 1981 amounted to $11,437,927.05 and for the fiscal year ending June 30, 1982 net collections were $12,633,727.58 after refunds of $268,653.04 and probate judges' commissions of $131,991.39 were deducted.

TABLE NO. 31 — RECAPITULATION OF COLLECTIONS ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1981-1982

July	$1,041,460.04	January	$ 619,574.53
August	1,094,867.35	February	1,030,974.29
September	1,116,761.12	March	848,942.63
October	1,393,373.22	April	1,022,305.73
November	687,162.63	May	1,365,067.24
December	906,138.34	June	1,507,100.46
Total 1981-1982			$12,633,727.58

TABLE NO. 32 — RECAPITULATION OF PROBATE JUDGES' COMMISSIONS PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1981-1982

Abbeville	$ 804.50	Greenwood	$ 1,768.13
Aiken	6,949.58	Hampton	1,450.69
Allendale	853.36	Horry	9,075.77
Anderson	5,602.40	Jasper	1,613.39
Bamberg	1,398.63	Kershaw	2,021.96
Barnwell	132.55	Lancaster	1,049.42
Beaufort	6,519.38	Laurens	1,904.24
Berkeley	1,124.02	Lee	144.43
Calhoun	1,140.86	Lexington	1,806.22
Charleston	11,355.82	McCormick	-0-
Cherokee	1,198.08	Marion	1,730.70
Chester	1,729.06	Marlboro	484.23
Chesterfield	815.24	Newberry	563.53
Clarendon	942.03	Oconee	1,268.69
Colleton	1,257.12	Orangeburg	1,898.82
Darlington	3,641.66	Pickens	2,464.52
Dillon	1,133.59	Richland	11,268.55
Dorchester	2,815.60	Saluda	344.64
Edgefield	1,072.87	Spartanburg	10,002.42
Fairfield	1,922.29	Sumter	5,096.37
Florence	6,469.63	Union	224.67
Georgetown	2,700.28	Williamsburg	1,445.29
Greenville	10,380.19	York	2,405.97
Total 1981-1982			$131,991.39

TABLE NO. 33 — ANALYSIS OF ESTATE TAX

	Fiscal Year 1980-81		Fiscal Year 1981-82	
Brackets	Number	Amount	Number	Amount
Non-Taxable	766	$ -0-	1,135	$ -0-
0 - 10,000	1	72.90	1	99.74
10,000 - 20,000	—	-0-	2	3,362.31
20,000 - 30,000	2	553.50	0	-0-
30,000 - 40,000	2	1,358.66	0	-0-
40,000 - 50,000	1	650.00	2	200.00
50,000 - 75,000	3	1,449.87	4	1,520.04
75,000 - 100,000	17	95,771.89	1	201.31
100,000 - 150,000	138	155,091.86	121	70,325.67
150,000 - 200,000	200	477,942.37	246	541,711.02
200,000 - 250,000	123	507,346.66	152	575,804.93
250,000 - 300,000	65	398,569.45	86	523,308.16
300,000 - 400,000	132	857,212.75	117	903,870.42
400,000 - 500,000	106	770,207.46	95	906,702.26
500,000 - 600,000	55	662,349.55	50	639,074.60
600,000 - 700,000	47	695,057.33	26	355,839.17
700,000 - Up	129	5,288,602.73	157	5,478,971.74
Totals	1,787*	$9,912,236.98*	1,063*	$10,000,991.37*

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected and interest and penalty collected.

II. The South Carolina Gift Tax Law became effective January 1, 1970. The net collected for the fiscal year 1981 amounted to $710,370.41. For the fiscal year ending June 30, 1982 net collections were $714,317.88 after refunds totaling $13,334.55 were deducted.

TABLE NO. 34 — RECAPITULATION OF COLLECTIONS ON ACCOUNT OF GIFT TAX FOR THE FISCAL YEAR 1981-1982

July	$29,231.63	January	$ 41,061.49
August	35,592.47	February	36,655.71
September	12,328.59	March	35,791.30
October	24,588.42	April	351,020.17
November	6,571.92	May	98,515.75
December	26,185.24	June	16,775.19
Total 1981-1982			$714,317.88

SALES AND USE TAX DIVISION
CYRIL C. McCRARY, Director

The South Carolina Sales and Use Tax Act became effective July 1, 1951. The net revenue collected for the fiscal year ending June 30, 1981 totaled $616,076,916.03 and the net revenue from the Retailer License totaled $704,853.13. For the fiscal year ending June 30, 1982, the Sales and Use Tax net collections totaled $646,544,231.57 after 571 refunds totaling $1,849,703.93 were deducted, and the Retailers License Tax net collections totaled $726,949.57 after 103 refunds totaling $5,120.00 were deducted.

TABLE NO. 35 — STATEMENT SHOWING AMOUNT OF TAX COLLECTED BY THE SALES AND USE TAX DIVISION OF THE SOUTH CAROLINA TAX COMMISSION FISCAL YEAR JULY 1, 1981 — JUNE 30, 1982

Collections from License Tax	$ 726,949.57
Collections from Sales and Use Tax	646,544,231.57
TOTAL COLLECTIONS	$647,271,181.14
Total Amount Collected by Sales and Use Tax Division	$647,271,181.14
Deposited to the Credit of the State Treasurer (Receipts on File)	$647,271,181.14

TABLE NO. 36 — COLLECTIONS OF SOUTH CAROLINA SALES AND USE TAX BY BUSINESS CLASSIFICATION

Code No.		1979-1980	(%)	1980-1981	(%)	1981-1982	(%)
	State Totals (Gross)	$578,173,512	100.000	$618,082,161	100.000	$648,393,936	100.000
	Agriculture	1,029,006	.178	1,299,285	.210	1,192,344	.184
0110	Agriculture, Forestry, Fshrs.	1,029,006	.178	1,299,285	.210	1,192,344	.184
	Mining	104,886	.018	127,428	.021	140,976	.022
1010	Mining	104,886	.018	127,428	.021	140,976	.022
	Construction	7,358,588	1.273	7,978,214	1.291	7,475,114	1.153
1510	General Bldg. Contractors	3,365,829	.582	3,541,579	.573	3,262,654	.503
1520	Highway & Street Const.	259,311	.045	307,995	.050	344,246	.053
1530	Plmbg., Htg., Air Cond. & Elec.	3,155,912	.546	3,334,645	.540	3,078,252	.475
1538	Other Contractors	577,536	.100	793,995	.128	789,962	.122
	Manufacturing	26,311,112	4.551	26,735,577	4.325	27,036,061	4.170
2010	Food, Dairy & Kindred Prod.	1,643,974	.284	1,678,774	.272	1,800,356	.278
2086	Beverage Industries	418,124	.072	433,703	.070	537,679	.083
2220	Textile Mills	4,141,260	.716	5,252,964	.850	5,052,660	.779
2300	Appa. & Other Fabr. Text. Prod.	726,102	.126	823,958	.133	785,889	.121
2400	Logging, Lmbr. & Wood Products	687,709	.119	609,156	.099	516,168	.080
2500	Furniture & Fixtures	364,860	.063	369,621	.060	396,220	.061
2600	Paper & Allied Products	1,232,545	.213	1,433,308	.232	1,773,837	.274
2700	Printing, Pub. & Allied Ind.	1,635,669	.283	1,822,779	.295	2,184,532	.337
2800	Agr. & Industrial Chemicals	2,456,024	.425	3,490,457	.565	2,810,773	.433
2812	Plastic Mat., Synthetic Resins, Syn. & Other Man-Made Fibers	2,620,242	.453	2,678,774	.433	2,848,392	.439
3198	Leather & Leather Products	85,064	.015	77,419	.012	71,779	.011
3200	Stone, Clay & Glass Products	581,012	.101	601,479	.097	632,840	.098
3210	Asphalt & Related Products	282,070	.049	229,037	.037	143,338	.022
3300	Primary Metal Industries	990,612	.171	301,267	.049	329,239	.051
3400	Fabricated Metal Products	3,531,275	.611	2,092,056	.338	1,782,482	.275
3500	Machry., Inc. Elec. & Trans. Eqpt.	3,334,227	.577	3,103,289	.502	3,445,480	.531
3998	Other Manufacturing Industries	1,580,343	.273	1,737,536	.281	1,924,397	.297
	Utilities	57,089,329	9.874	57,196,756	9.254	59,770,293	9.218
4000	Transportation	986,316	.171	725,378	.117	769,156	.119
4800	Commun., Inc. Radio & TV Brdcst.	11,313,341	1.957	13,326,321	2.156	16,614,243	2.562
4900	Elec., Water and Gas Companies	44,789,672	7.746	43,145,057	6.981	42,386,894	6.537
	Wholesale Trade	61,930	.011	66,951	.011	69,874	.011
5000	Wholesale	61,930	.011	66,951	.011	69,874	.011
	Retail Trade	444,764,543	76.926	478,502,152	77.416	501,645,176	77.367
5211	Building Material	49,284,852	8.524	53,006,444	8.576	50,531,030	7.793
5215	Hardware, Pts., & Farm Equip.	11,606,060	2.007	12,778,211	2.067	12,941,976	1.996
5221	Department Stores	29,873,508	5.167	31,673,467	5.124	33,553,983	5.175
5222	Special Variety Stores	19,018,414	3.289	20,501,021	3.317	23,434,226	3.614
5223	Mail Order Houses	2,148,818	.372	2,411,517	.390	2,763,161	.426
5228	Other Gen. Merchandise Strs.	9,991,386	1.728	10,287,595	1.664	10,099,703	1.558
5230	Groc. & Related Products	104,186,977	18.020	115,585,693	18.700	123,037,457	18.976
5240	Motor Vehicle Dealers	49,718,777	8.599	48,675,496	7.875	49,540,198	7.640
5241	Boat & Airplane Dealers	2,055,627	.356	2,218,352	.359	2,263,070	.349
5243	Gasoline Service Stations	9,999,087	1.730	10,288,230	1.664	9,865,629	1.522
5248	Automotive Prts., Acc. Trs. Etc.	11,660,316	2.017	12,378,289	2.003	13,324,139	2.055
5250	Apparel & Accessories	17,336,337	2.999	18,924,706	3.062	21,202,183	3.270
5260	Home, Office & Store Furn.	14,603,903	2.526	15,317,597	2.479	15,918,529	2.455
5270	Eating & Drinking Places	40,487,834	7.003	45,344,692	7.336	50,018,674	7.714
5291	Drug Stores	8,073,630	1.396	9,105,922	1.473	9,915,143	1.529
5292	Liquor Stores	6,323,079	1.094	6,535,366	1.057	6,665,307	1.028
5293	Jewelry Stores	2,804,897	.485	3,176,406	.514	3,647,890	.563
5295	Second Hand Stores	197,750	.034	187,126	.030	192,468	.030
5298	Sporting Goods Stores	4,417,085	.764	5,180,672	.838	6,066,397	.936
5310	Coin Machine Vendors	2,767,014	.479	2,863,706	.463	3,153,434	.486
5320	Hsehld. App. & Musical Instru.	12,708,102	2.198	13,664,399	2.211	13,928,177	2.148
5330	Trailers & Mobile Homes	4,852,482	.839	4,764,057	.771	4,764,746	.735
5340	School Lunches	184,288	.032	192,881	.031	214,117	.033

TABLE NO. 36 — COLLECTIONS OF SOUTH CAROLINA SALES AND USE TAX BY BUSINESS CLASSIFICATION

Code No.		1979-1980	(%)	1980-1981	(%)	1981-1982	(%)
5350	Books, Off. & Sch. Supp. & Eqpt.	6,527,115	1.129	7,272,328	1.177	7,702,328	1.187
5360	Cigar Stores & Newstands	284,969	.049	310,303	.050	368,927	.057
5370	Fuel & Ice Dealers	6,463,370	1.118	6,400,500	1.036	5,355,129	.826
5380	Feed, Seed & Fertilizer Stores	698,561	.121	758,372	.123	827,253	.128
5390	Florists & Nurseries	2,024,536	.350	2,125,085	.344	2,297,532	.354
5395	Med., Den., Opt., Eqpt. & Supp.	7,102,276	1.228	7,979,966	1.291	9,294,823	1.433
5396	State, County & City Governments	1,678,831	.290	1,883,563	.305	1,975,515	.305
5397	Churches, Serv. Clubs & Eleemosynary Corporations	192,634	.033	298,180	.048	313,480	.048
5398	Machinery & Equipment	4,651,610	.805	5,425,581	.878	5,379,233	.830
5399	Mill Supplies	840,418	.145	986,429	.160	1,089,339	.168
	Financial	530,580	.092	537,315	.087	690,383	.106
6010	Banks, Savings, & Loan Assoc., Cre. Agencies, Hldgs. & Inv. Cos., Sec. & Commodity Brokers	225,228	.039	224,160	.036	301,281	.046
6050	Ins. Co., Agents & Brokers	93,787	.016	67,635	.011	107,731	.017
6500	Real Est. & Lessors Of Real Est.	211,565	.037	245,520	.040	281,371	.043
	Services	36,503,726	6.313	40,342,784	6.527	45,398,299	7.002
7000	Hotels, Motels, Cmps. & Other Lodging Places	13,155,574	2.275	14,962,853	2.421	17,339,987	2.674
7210	Laundries, Clng. & Dyeing	2,680,980	.464	2,822,507	.457	3,100,580	.478
7220	Photographic Studios	3,550,199	.614	4,151,197	.671	4,544,460	.701
7298	Beauty, Barber & Shoe Repair	1,911,700	.331	1,926,641	.312	2,032,623	.314
7299	Undertakers, Funeral Homes	943,940	.163	1,059,212	.171	1,102,995	.170
7310	Advertising & Publicity Agents	458,992	.079	517,011	.084	601,766	.093
7510	Automotive Repr., Services & Garages	2,439,244	.422	2,539,943	.411	2,787,803	.430
7550	Other Repair Services	1,108,447	.192	1,095,908	.177	1,108,023	.171
7800	Motion Pic., Recr. & Amusements	84,968	.015	85,513	.014	129,159	.020
7900	Rental of Tangible Pers. Property	8,910,009	1.541	9,709,245	1.571	10,788,143	1.664
8000	Professional Services	359,931	.062	343,374	.055	583,155	.090
8098	Other Services	899,742	.155	1,129,380	.183	1,279,605	.197
	Inactive	141,054	.024	134,556	.022	119,539	.018
	Others	2,355,880	.407	2,574,911	.416	2,784,049	.429
	Interdepartmental Transfers	1,922,878	.333	2,586,232	.420	2,071,828	.320
	Refunds	1,684,931	....	2,005,245	....	1,849,704	....

TABLE NO. 37 — COLLECTIONS FROM THE RETAIL LICENSE TAX FOR THE FISCAL YEAR 1981-1982

License Fee	Number of Returns	Percent of Total	Amount Paid	Percent of Total
$ 5.00	65,322	83.82	$326,611.34	45.38
10.00	4,130	5.29	41,300.00	5.74
15.00	1,411	1.81	21,165.00	2.94
20.00	701	.89	14,020.00	1.95
25.00	446	.57	11,150.00	1.55
30.00	359	.47	10,770.00	1.50
35.00	282	.37	9,870.00	1.37
40.00	223	.29	8,920.05	1.24
45.00	180	.23	8,100.00	1.13
50.00	167	.21	8,350.00	1.16
55.00	149	.19	8,195.00	1.14
60.00	127	.16	7,620.00	1.06
65.00	122	.16	7,930.00	1.10
70.00	106	.14	7,420.52	1.03
75.00	97	.12	7,275.00	1.01
80.00	82	.10	6,560.00	.91
85.00	77	.09	6,545.00	.91
90.00	72	.09	6,480.00	.90
95.00	71	.09	6,745.00	.94
100.00	66	.08	6,600.00	.92
105.00	56	.07	5,880.00	.82
110.00	53	.07	5,830.00	.81
115.00	49	.07	5,635.00	.78
120.00	50	.07	6,000.00	.83
125.00	46	.06	5,750.00	.80
130.00	46	.06	5,980.00	.82
135.00	39	.05	5,265.00	.73
140.00	35	.05	4,900.00	.68
145.00	34	.05	4,930.00	.68
150.00	898	1.16	134,700.00	18.72
Misc.	2,439	3.13	3,221.51	.45
Total	77,935	100.00	$719,718.42	100.00

NOTE: The above totals will not equal the totals in other schedules due to penalties and interest collected and refunded.

TABLE NO. 38 — ANALYSIS OF SALES AND USE TAX RETURNS FISCAL YEAR 1981-1982 GROSS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$-0-	108,637	15.94	$ 2,076,514.98[1]	.32
Under 1.00	3,313	.49	3,118.99	—
Under 10.00	45,943	6.74	355,550.98	.06
Under 20.00	34,474	5.05	610,268.34	.09
Under 30.00	24,734	3.63	655,442.98	.10
Under 40.00	20,201	2.96	742,646.34	.11
Under 50.00	17,490	2.57	820,341.55	.13
Under 75.00	35,479	5.21	2,261,667.97	.35
Under 100.00	29,336	4.31	2,605,478.21	.40
Under 500.00	207,566	30.46	52,176,589.87	8.07
Under 1,000.00	67,188	9.86	47,395,493.40	7.33
Under 1,500.00	26,435	3.88	32,283,300.65	4.99
Under 2,000.00	13,874	2.04	23,966,482.80	3.71
Under 2,500.00	8,340	1.22	18,640,648.32	2.88
Under 5,000.00	18,024	2.64	62,782,921.93	9.71
Under 10,000.00	11,731	1.72	82,576,124.22	12.79
Under 20,000.00	5,708	.84	76,392,699.35	11.83
Under 30,000.00	1,191	.17	28,758,111.84	4.46
Under 40,000.00	543	.08	18,575,254.01	2.87
Under 50,000.00	251	.04	11,167,034.12	1.73
Under 60,000.00	148	.02	8,075,703.50	1.25
Under 70,000.00	93	.02	6,022,502.33	.93
Under 80,000.00	61	.01	4,567,352.25	.71
Under 90,000.00	52	.01	4,418,726.26	.68
Under 100,000.00	63	.01	5,882.836.53	.91
Under 200,000.00	293	.04	40,313,843.84	6.31
Under 300,000.00	101	.02	24,621,882.11	3.81
Over 300,000.00	170	.02	87,073,570.08	13.47
TOTALS	681,439	100.00	$646,322,107.75[2]	100.00

[1] Penalties Only

[2] Does not include interdepartmental transfers totaling $2,071,828.00.

TABLE 39 — SUMMARY—ADDITIONAL TAX COLLECTED FOR FISCAL YEAR 1981-1982

Sales and Use Tax	Number	Collections	Average Collected Per Audit
Field Audits	895	$ 7,304,913.14	$8,161.91
Field—Other	7,349	1,163,874.14	158.37
Office Audit	14,307	2,237,800.24	156.41
Total	22,551	$10,706,587.52	$ 474.77

TABLE NO. 40 — SALES AND USE TAX TOTAL ACTIVE ACCOUNTS FOR FISCAL YEAR 1981-1982

Sales Tax Accounts	
Total Active Accounts — July 1, 1981	63,720
Add: New Accounts	17,305
TOTAL	81,025
Less Accounts Closed	15,310
Total Active Accounts — June 30, 1982	65,715
Use Tax Accounts	
Total Active Accounts — July 1, 1981	10,744
Add: New Accounts	1,076
TOTAL	11,820
Less Accounts Closed	897
Total Active Accounts — June 30, 1982	10,923

PROPERTY TAX DIVISION
GUY A. PITTS, JR., Director

I. Flight Equipment Tax

The South Carolina Flight Equipment Tax Act became effective July 1, 1976. Net revenue collected from Flight Equipment Tax for the fiscal year ending June 30, 1981, was $268,280.10. For the fiscal year ending June 30, 1982, net revenue collected was $245,768.04.

II. Private Car Line Tax

The South Carolina Private Car Line Tax Act became effective July 1, 1976. Net revenue collected for the fiscal year ending June 30, 1981 totaled $800,576.59. For the fiscal year ending June 30, 1982, net revenue collected totaled $1,075,435.26.

TABLE NO. 41 — STATEMENT SHOWING AMOUNT OF TAX COLLECTED BY THE PROPERTY TAX DIVISION FROM PRIVATE CAR LINE TAX AND FLIGHT EQUIPMENT 1981-1982

Collections from Flight Equipment Tax	$ 245,768.04
Collections from Private Car Line Tax	1,075,435.26
TOTAL COLLECTIONS	$1,321,203.30
Total amount collected by the Property Tax Division	$1,321,203.30
Deposited to the credit of the State Treasurer (Receipts on File)	$1,321,203.30

TABLE NO. 42 — BUSINESS PERSONAL PROPERTY ASSESSMENTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1982

County	Number Returns	Value Inventory	Consigned Merchandise	Equipment Dep. Value	Total Value	Assessed Value
Abbeville	435	$ 4,802,911.61	$ 44,026.56	$ 6,051,808.87	$ 10,898,747.04	$ 926,390
Aiken	2,240	44,642,599.56	3,377,191.38	31,484,966.57	79,504,757.51	6,187,710
Allendale	358	4,818,941.88	50,774.09	1,916,196.52	6,785,912.49	493,470
Anderson	3,165	70,080,965.77	2,064,013.73	32,913,366.93	105,058,346.43	7,784,860
Bamberg	492	8,250,258.21	7,766.49	2,977,630.26	11,235,654.96	808,380
Barnwell	524	5,593,178.96	281,123.74	7,910,104.68	13,784,407.38	1,183,220
Beaufort	1,942	38,311,522.43	3,301,734.40	33,371,831.51	74,985,088.34	6,000,880
Berkeley	1,416	23,371,718.26	1,657,181.42	22,881,747.95	47,910,647.63	3,904,650
Calhoun	303	93,986,498.46	9,143.78	1,998,625.42	95,994,267.66	5,849,840
Charleston	6,855	209,734,861.60	5,364,300.49	127,742,521.88	342,841,683.97	26,319,850
Cherokee	1,001	14,364,998.79	545,373.81	9,004,097.85	23,914,470.45	1,840,390
Chester	731	10,413,517.30	626,446.91	7,746,678.01	18,786,642.22	1,475,910
Chesterfield	1,020	13,460,402.01	233,639.33	6,291,819.32	19,985,860.66	1,482,630
Clarendon	698	12,600,982.78	161,705.27	8,218,757.16	20,981,445.21	1,628,710
Colleton	745	11,931,794.78	214,669.70	7,235,934.01	19,382,398.49	1,488,630
Darlington	1,533	28,386,807.13	1,320,660.92	15,251,617.11	44,959,085.16	3,384,550
Dillon	828	13,795,490.17	890,321.22	9,583,390.54	24,269,201.93	1,887,340
Dorchester	1,138	19,463,573.99	1,307,898.73	14,957,201.09	35,728,673.81	2,816,960
Edgefield	458	6,400,982.18	397,556.18	2,542,329.77	9,340,868.13	674,940
Fairfield	452	4,989,612.12	548,404.25	4,076,390.30	9,614,406.67	760,390
Florence	3,109	90,769,568.87	2,844,235.25	37,208,198.89	130,822,003.01	9,524,320
Georgetown	1,244	23,034,303.60	2,729,044.54	14,980,675.15	40,744,023.29	3,119,050
Greenville	7,671	267,531,260.96	5,851,000.37	136,819,535.77	410,201,797.10	30,770,220
Greenwood	1,390	27,772,112.47	2,273,429.34	15,476,379.03	45,521,920.84	3,427,690
Hampton	529	10,575,982.73	1,270,007.01	3,131,657.34	14,977,647.08	1,039,840
Horry	3,638	85,220,754.25	5,890,178.91	56,064,774.38	147,175,707.54	11,353,770
Jasper	388	4,700,048.65	507,159.73	3,108,904.09	8,316,112.47	639,080
Kershaw	920	15,670,261.66	455,347.63	8,371,795.01	24,497,404.30	1,846,760
Lancaster	1,124	19,150,513.94	434,334.19	12,055,802.31	31,640,650.44	2,441,180
Laurens	1,094	21,211,677.97	253,882.86	13,103,986.51	34,569,547.34	2,663,840
Lee	436	8,897,418.66	23,231.61	2,958,934.10	11,879,584.37	846,090
Lexington	3,335	81,831,440.15	5,193,827.64	39,868,580.78	126,893,848.57	9,408,110
McCormick	195	1,684,880.74	73,400.28	1,424,015.40	3,182,296.42	255,070
Marion	917	17,947,894.27	53,067.98	7,295,125.94	25,296,088.19	1,846,200
Marlboro	659	10,966,530.54	447,132.07	4,217,972.06	15,631,634.67	1,127,810
Newberry	847	16,231,042.92	534,903.22	8,688,587.13	25,454,533.27	1,918,470
Oconee	1,201	19,051,069.89	79,183.06	9,422,897.58	28,553,150.53	2,137,390
Orangeburg	2,254	43,624,603.23	2,038,184.03	18,877,956.70	64,540,743.96	4,722,660
Pickens	1,653	31,157,170.48	211,410.12	17,794,339.07	49,162,919.67	3,751,020
Richland	6,067	235,770,890.51	7,461,321.90	116,410,870.84	359,643,083.25	26,817,870
Saluda	385	5,951,302.28	160,534.16	2,998,012.26	9,109,848.70	681,630
Spartanburg	4,997	138,455,170.92	4,880,087.55	64,744,303.39	208,079,561.86	15,398,520
Sumter	1,838	58,657,805.27	1,221,072.05	20,688,233.64	80,567,110.96	5,765,180
Union	668	9,782,082.50	332,069.87	4,361,527.29	14,475,679.66	1,065,050
Williamsburg	913	16,571,061.19	600,626.27	5,758,417.13	22,930,104.59	1,635,060
York	2,525	51,501,575.52	4,001,549.30	38,389,664.31	93,892,789.13	7,361,630
TOTALS	76,331	$1,953,120,042.16	$72,224,153.34	$1,018,378,161.85	$3,043,722,357.35	$228,463,210

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
ABBEVILLE		
Abbeville Mfg. Co., Inc., Abbeville	$ 53,340	
Abbeville Shirt Makers, Abbeville	20,650	
American District Tel. Co., Calhoun Falls	160	
Automation Industries, Abbeville	630,010	
Bigelow Sanford, Inc., W. of S.C. 81 on I-169	967,540	
Bloomsburg Mills, Inc., Abbeville	596,360	
*Burlington Ind., Inc., Calhoun Falls	1,070,210	
C. L. H. Inc., Donalds	3,470	
C. L. H. Inc., Honea Path	65,910	
Catawba Timber Company, Abbeville	3,470	
Catawba Timber Company, Honea Path	4,950	
Cola Coca Cola Btlg. Co., Abbeville	5,710	
Commercial Printing Co., Abbeville	470	
*E & T Enterprises, Inc., Abbeville		
Erlin, Inc., Abbeville	500	
Fovil Mfg. Co., Inc., Abbeville	221,400	
Fred, D. West, Jr., Abbeville	8,120	
Greenwood Ready Mix Conc., Abbeville	7,300	
Hochstetler, Ernest & Mar., Abbeville	1,320	
IBM Corporation	5,490	
International Paper Co., Abbeville	3,370	
J. C. Baxter Co., Donalds	9,300	
J. P. Stevens Co., Inc., Abbeville	416,950	
Jones, J. Ben, et al., Abbeville	4,000	
L. & L. Mfg. Company, Abbeville	8,310	
Lewis C. Harrison, Abbeville	1,290	
*Milliken & Co., Abbeville	824,990	
*Milliken & Co., Honea Path	648,590	
*Milliken & Co., Abbeville	308,890	
Nipak, Inc. Abbeville	214,270	
Overholt, Paul & Ester J.	14,340	
*Owens Corning Fib. Corp., Abbeville		
Oxford Industries, Inc., Honea Path	9,050	
Parker, W. E. Jr., et al., Abbeville	1,260	
Pirelli Cable Corp., Abbeville	630,340	
Pirelli Cable Corp., Abbeville	598,080	
Reelco of Abbeville, Inc., Abbeville	14,320	
Seaboard Coast Line R. R., Abbeville	420	
Sportswear Unlimited, Inc., Iva	14,310	
Stoll Fireplace Equip., Abbeville	1,270	
Stoll William F. & Katie, Abbeville	6,390	
Tasco Ind., Inc., Calhoun Falls	67,360	
Tavern Sportswear Corp., Ware Shoals	290	
VFW Post 6383, Ware Shoals	6,740	
Wallace Mfg., Inc.	1,110	
Wiles Printing Company, Abbeville	600	
No. of Accounts for County 55		$ 7,472,220
AIKEN		
Aiken Coca Cola Bottling, Aiken	$ 35,860	
Aiken Communications, Inc., Aiken	80,220	
Aiken Industries, Inc., Aiken	7,050	
Aiken Lumber Co., Aiken	17,810	
AMCO Supply, Inc., Aiken	3,500	
AMOCO Foam Prod. Co., Beech Island	923,530	
Augusta Concrete Block, N. Augusta	61,320	
Augusta Sand & Gravel Co., N. Augusta	5,150	
Barton, R. O. Jr., Aiken	1,840	
Beecham, Inc., Aiken	588,750	
*Beloit Manhattan, Inc., Aiken		
*Brenco Bear Serv. Va. Inc., Belvedere		
Brodie, Judson M. et al., Montmorenci	1,100	
C & S National Bank, Graniteville	55,800	
Callahan Aman. Rentl. Entp., Aiken	18,120	
Clamp, E. W., Salley	4,860	
Claussens Concrete Co., Aiken	3,160	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Connelly, R. L., Belvedere	4,040	
Cypress Ind. Minerals Co., Aiken	78,580	
Dixie Clay Co., Bath	180,640	
D. P. F. Asset Mgmt. Corp., Aiken	740	
Florida Steel Corp., Aiken	39,260	
*General Sullivan Corp., Aiken		
Gentry Inst., Inc., Aiken	12,790	
Graniteville Company, Vaucluse	335,360	
Graniteville Company, Graniteville	824,140	
Graniteville Company, Graniteville	1,566,350	
Graniteville Company, Graniteville	968,810	
Graniteville Company, Graniteville	1,109,280	
Graniteville Company, Graniteville	350,280	
Graniteville Company, Graniteville	312,350	
Graniteville Company, Graniteville	201,350	
Graniteville Company, Graniteville	609,880	
Harvey Hubbel, Inc., Aiken	84,480	
Heaton, John W., Aiken	3,580	
Hurst, Herbert & Merriam, Aiken	6,620	
IBM Corporation	39,030	
Idealogics, Inc., Aiken	12,440	
Industrial Tool & Engr., Aiken	20,250	
International Paper Co., Aiken	10	
J. M. Huber Corp., Graniteville	73,610	
J. M. Huber Corp., Langley	243,660	
J. M. Huber Corp., Warrenville	25,800	
J. M. Huber Corp., Montmorenci	17,470	
J. M. Huber Corporation, Montmorenci	260,570	
Jackson, Jerry W. & Ola. B., New Ellenton	2,100	
Jackson Mfg. Co., Inc., New Ellenton	500	
Jackson Sportswear Corp., N Augusta	4,590	
John W. Heaton, Inc., Aiken	50,740	
Kimberly Clark, Beech Isl	76,880	
Kimberly Clark Corp., Beech Isl	5,891,970	
Kneece, Eugene H. Jr., Aiken	28,770	
Land Dev. of Aiken, Inc., Aiken	33,220	
Lemco, Inc., Aiken	27,650	
Luky Lynn Mfg. Co., Salley	93,450	
McNair, James D., Montmorenci	680	
Metal Skills, Inc., Aiken	37,790	
Metts Mfg. & Suply, Inc., Couchton	10,650	
Mrs. Fred G. Lockley, Gloverville	8,660	
Murray, John L. Sr., Et Al., N. Augusta	26,410	
N. Western Mut. Life Ins., Aiken	296,840	
National Southern Corp., Aiken	3,910	
Owens Corning Fiberglass, Aiken	5,471,290	
Owens Corning Fiberglass, Wagener	30,050	
Owens Corning Fiberglass, Aiken	19,820	
Pepperidge Farm, Inc., Aiken	317,770	
Pet, Inc., Aiken	9,360	
Polland, Arnold, Aiken	19,740	
R. E. Phelon Co., Inc., Aiken	274,500	
Riegel Textile Corp., Aiken	241,650	
Rieter Machine Works, Inc., Aiken	213,770	
Roller Bearing Corp. S. C., Aiken	61,640	
Romp-A-Round, Inc., Aiken	2,730	
Salley Mfg. Co., Salley	21,370	
Schwartz, R. S., et al., Aiken	9,420	
Scientific Innovators, Aiken	4,410	
Southeastern Clay Co., Aiken	88,750	
Southeastern Tool Co., Aiken	3,080	
Southern Moulding Co., Inc., New Ellenton	8,780	
T. C. I. Leasing, Inc., Aiken	1,230	
Therm O Disc, Aiken	150,130	
Therm O Disc, Aiken	207,660	
Treadway, Douglas E., et al., Belvedere	8,040	
Tudor Scientific Gls. Co., Belvedere	2,890	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Tudor, T. E., Belvedere	6,040	
United Fabricators, Inc., Jackson	76,580	
United Merchants & Mfg., Bath	603,130	
United Merchants & Mfg., Bath	915,630	
United Merchants & Mfg., Bath	154,340	
United Merchants & Mfg., Clearwater	617,410	
United Merchants & Mfg., Clearwater	9,920	
W. R. Grace & Company, Aiken	87,490	
Wagener Mfg. Co., Perry	16,120	
Wagener Mfg. Co., Inc., Wagener	98,960	
Wagener Mfg. Co., Inc., Wagener	38,100	
Wagener Warehouse Corp., Wagener	32,290	
Westvaco Corp., Perry	580	
Wrenn Brothers, Inc., Bath	1,480	
No. of Accounts for County 128		$ 25,610,400
ALLENDALE		
Allendale Apparel Mfg., S. Of Allendale	$ 3,210	
Allendale Coca Cola Bltg., On Us 278	12,250	
Allendale Garment Co., Allendale	3,470	
Allendale Yarns, Inc., Ulmer	60,380	
Badische Corporation, Allendale	309,070	
Carolina Eastern, Inc., Fairfax	9,700	
Carolina Eastern of FFax., Fairfax	5,590	
Collums Lumber Mill, Inc., Barnwell	55,880	
Corbett Plywood Corp., S. Of Fairfax	23,580	
Darlington, Cris O., Fairfax	10,830	
Fairfax Dimension Co., Inc., On U. S. Hwy. 278	19,820	
First South Leasing Co., Barnwell	50,470	
Gulfkay Leasing Co., Fairfax	162,650	
IBM Corporation	4,290	
J. P. Stevens Co., Inc., N. W. Of Allendale	316,840	
K & M Mfg. Co., Inc., Allendale	670	
Kayser Roth Corp., Allendale	68,670	
Kayser Roth Corp., Allendale	7,360	
King Seeley Thermos Co., Fairfax	830,720	
Laffitte, Charles A. Jr., Allendale	20,690	
Marlin Studios South, Inc., Fairfax	100	
*Mitchell, L. Scott, Allendale		
R. S. C. Industries, Inc., Allendale	120,560	
Sandoz, Inc., Martin	5,823,310	
Ulmer Development Corp., Ulmer	120,120	
No. of Accounts for County 32		$ 8,040,230
ANDERSON		
A & T Textile Parts, Inc., Anderson	$ 3,780	
Abney Mills, Anderson	9,460	
Air Products H. Chemicals, Anderson	970	
Allenwood Co., Inc., Anderson	12,000	
*Alpha Printing, Powdersville		
AMCO Corp., Div.Of Iva Mfg., 5 Mi. S Anderson	1,420	
Amer. Screw & Rivet Corp., Anderson	17,410	
*Amerada Hess Corp., Belton		
Amerada Hess Corp., Belton	127,670	
American Liba, Inc., Powdersville	70,940	
*American Tooling Co., Anderson		
Anderson Conc. Co., Inc., Anderson	12,710	
*Anderson Cty. Fab. Serv., Piedmont		
Anderson Mach Prod. Co., Anderson	28,020	
Anderson Paper Box Co., Anderson	15,810	
Anderson Textiles, Inc., Anderson	17,570	
Annesco, Inc.	1,200	
Annesco Realty, Anderson	21,680	
Annesco Realty, Belton	750	
Arrowood, Ernest V. & Mary, Pendleton	4,590	
Arrowood, Mary Lou, Pendleton	9,530	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Automatech Ind., Inc., Powdersville	1,720	
Badische Corporation, Anderson	6,403,630	
Badische Corporation, Anderson	25,700	
Barnes, Gary Marshall, Pendleton	27,620	
Barr, Richard & Lorraine, Pendleton	1,130	
Baxter, Kelly & Faust, Anderson	84,380	
Baxter, Kelly & Faust, Inc., Anderson	47,050	
Baychem, Inc., Anderson	5,790	
Belton Bagging Co., Hwy Outside Belton	379,620	
Belton News, The, Belton	7,920	
Belton Properties, Inc., Belton	22,060	
Bigelow Sanford, On Main St.	277,630	
Blair Mill Sales, Belton	12,810	
Blair Mills, Inc., Belton	227,030	
Blanken, Joyce H., Piedmont	2,020	
Blue Ridge Beef Plant, Belton	19,280	
Bobbie Dan Mfg. Co., Inc., Anderson	34,050	
Boggs, Betty Joe & Paul, Anderson	3,800	
Boggs, Paul, Anderson	530	
Braxton L. T. D., Williamston	2,910	
Broadway Mold & Tool, Inc., Anderson	30,050	
Brooks Machining, Anderson	450	
Brown, William A. Jr., Piedmont	3,030	
Browne, A. Craft W. Charpin, Anderson	4,340	
*Burgess Tool & Eng. Co., Anderson		
C. I. Harris, Inc., Belton	1,820	
C & R Container Corp., Anderson	64,070	
Campbell & Darby, Inc., Anderson	5,910	
Carolina Mop Co., Anderson	640	
Carolina Prop. Rental Co., Anderson	11,420	
Carolina Spring Co., Anderson	31,530	
Century Tool & Mold, Piedmont	730	
Chabek Clarence S., Et. Al.	11,870	
Champion Intl. Corp., Anderson	370,340	
Champion Tool & Mach. Co., Anderson	1,670	
*Cheney Bros. Sou., Inc., Pendleton		
Childs Vault Co., Anderson	7,160	
Clark Rental System, Inc., Anderson	1,660	
Clark Schwebel Fib. Glass, Anderson	881,070	
Clinkscales, Sara B. & L. M., Anderson	2,450	
Coca Cola Bltg. Co. of And., Anderson	121,270	
Commerce Center Assoc., Anderson	36,120	
Commerce Center Assoc., Anderson	77,390	
Commerce Whse & Dist. Corp., Anderson	4,210	
Continental Can Co., Inc., Iva	440	
Cryne, M. J., et al., Anderson	10,920	
Custom Stamping, Inc., Anderson	2,460	
Dan River, Inc., Anderson	864,390	
*Dan River, Inc., Anderson		
Dixie Container Corp., S. C.	177,810	
*Dixon, Henry F., Anderson	17,270	
*Dixon, Henry F. D. W. L., Anderson	4,310	
Dcdd, Inc., Anderson	29,360	
Dresser Industries, Inc., Belton	474,010	
Dye Plast. Co., Of S.C., Anderson	4,500	
*Dynamic Mach. & Text. Fab., Pendleton		
*E. C. Industries, Inc., Powdersville		
Electric City Printing, Anderson	30,210	
Electric City Printing, Anderson	7,840	
Epstein, William E., Anderson	5,250	
Epstein, William E., Iva	37,910	
Epstein, William E., Iva	9,640	
Essex Group, Inc., Belton	322,820	
Experimental Fabrics, Inc., Pelzer	34,380	
Exxon Corp., Belton	82,690	
Fafard of S. C., Inc., Anderson	16,680	
FBC An S. C. General Ptrshp., Powdersville	29,410	
FCX, Inc., Anderson	5,380	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Fibre Chemicals, Sandy Springs	34,350	
Fieldco Co., Williamston	110	
Foothills Printing Co., Pendleton	6,110	
Form a Tool South, Inc., Williamston	34,570	
Forsheda Rubber Corp., Anderson	156,530	
Foundry Steel, Inc., Anderson	102,260	
Fretwell, Samuel J., et al., Anderson	4,840	
Friddles Ortho. Appls., Inc., Honea Path	250	
*Friddles Ortho Appls., Inc., Anderson		
Fulp, John Richard Jr., Anderson	12,920	
Gardisette USA, Inc., Anderson	429,840	
*Garreh, R. D., Anderson		
Gillespie, Montez, Piedmont	860	
*Gilstrap & Sons Textiles, Anderson		
Givens, William E., et al., Williamston	11,810	
Glen, Dodd D. Sid Free	17,190	
Global Nat. Resources Corp., Anderson	36,540	
Grendel Corporation, Anderson	55,180	
*Griffith, Blake & Freitag., Slabtown	11,840	
*Griffith, Blake L., Pendleton	12,180	
Guardian Life Ins. Co., Belton	61,220	
Gulf Oil Corp., Belton	58,670	
Gulf Oil Corp. & Union, Belton	38,590	
Hall, Wilton E., Anderson	4,380	
*Hampshire Designers, Inc., Anderson		
Harbin, Billy, Anderson	2,270	
Hartwell Plastics Co., Starr	26,860	
Heard., V. Nardin, Est., Anderson	3,470	
Hendricks, Larry & B. Rich, Piedmont	11,450	
Hendricks Richardson Tol., Piedmont	10,510	
Holliday, E. R., Belton	90	
Holliday Pallets & Far., Belton	4,950	
Honea Path S. C. Town Of, Honea Path	600	
Honea Path Shirt Makers, Honea Path	41,400	
IBM Corp., Anderson	42,490	
Independent Publish Co., Anderson	297,330	
*Interstate Materials Co., Anderson		
Itt Rayonier, Starr	3,430	
Iva Mfg. Co., Inc., Iva	10,140	
*Iva Mfg. Company, Iva		
J. E. Murphy & Sons, Belton	13,290	
*J. P. Stevens & Co., Inc., Anderson		
*J. P. Stevens & Co., Inc., Piedmont		
Jackson Mills, Iva	621,230	
Jamac Enterprises, Inc., Anderson	3,020	
Jawes Fashions, Inc., Slabtown	2,860	
*Johan, Inc., Piedmont		
John Zurcher Assoc., Piedmont	1,830	
Johnson Metal Works,Inc., Anderson	23,340	
Journal, Williamston	5,540	
Juno Investors, Anderson	33,920	
Kaiser Ag. Chemicals, Starr	8,140	
Kaiser Alum. & Chem. Sls., Anderson	193,630	
*Kendall Co., Pelzer	428,110	
*Kendall Company, Pelzer	377,940	
Kent, Inc., Pendleton	12,350	
Kessler, Justine, et al., Anderson	22,520	
Kimberly Clark Corp., Starr	1,470	
King, Carroll, Pendleton	6,440	
*Kroger Company, Anderson	265,280	
*L & E Printers, Anderson		
*L. A. Fashions, Inc., Honea Path		
La France Properties Assc., Pendleton	13,660	
Lawrence Metal Works, Inc., Anderson	2,460	
Lawson, J. B. Trust, A. Belton	9,980	
Leslor Realty, Anderson	93,030	
Leslor Realty Co., Williamston	15,040	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Little, Jerry Jr., et al., Anderson	690	
Little, Jerry W., et al., Anderson	700	
Little, Jerry W. Jr., et al., Anderson	33,600	
Little, Jerry W. Jr., et al., Anderson	6,930	
Lowenstein Cotton & Stor., Anderson	370	
Lowenstein Cotton & Stor., Honea Path	720	
Lowenstein Cotton & Stor., Anderson	11,750	
Lowenstein Cotton & Stor., Anderson	1,580	
*M. Lowenstein Corp., Honea Path	338,960	
*M. Lowenstein Corp., Anderson	507,120	
*M. Lowenstein Corp., Anderson	1,373,520	
*M. Lowenstein Corp., Anderson	535,250	
M & M Realty Co., Inc., Williamston	80,430	
Machine Parts, Inc., Anderson	10,840	
Marathon Oil Company, Belton	207,010	
Marshane Corporation, Anderson	7,500	
Martin, Paul E. Jr., et al., Liberty	3,350	
Martin Sausage Company, Liberty	2,120	
Massey, George W. Sr., Starr	1,860	
Mastersmith Properties, Anderson	15,860	
Materials Management, Powdersville	16,230	
Mayfair Mills, Starr	766,230	
McAbee, A. C., Piedmont	1,470	
McCurry, Thomas M. & Jane, Anderson	10,870	
Meade, Carole C., Williamston	3,580	
Meade, William C., Williamston	4,040	
Meeks Ice & Fuel Co., Inc., Honea Path	190	
Metric Shirt Corp., Belton	57,660	
*Michelin Tire Corp., Sandy Springs	14,925,140	
*Milliken & Co., Williamston	1,845,130	
*Milliken & Co., Pendleton	1,376,500	
*Milliken & Co., Belton	139,850	
*Milliken & Co., Pendleton	239,440	
*Milliken & Co.		
Moore, Fred T. & Maude W., Honea Path	2,560	
Moore, Wm. & Rosemary M., Honea Path	1,210	
Moorehead Developments, Anderson	28,250	
Mount Vernon Mills,Inc., Williamston	307,240	
Munn Printing Co., Anderson	3,770	
Murphy, William R. & James, Belton	6,990	
Musacchia, James A., Williamston	21,080	
Nordson Corp., Anderson	570,120	
Nordson Corp., Anderson	23,020	
O. E. M., Inc., Easley	970	
Oneal, Michael T. Jr., et al., Anderson	1,720	
Orian Rugs, Inc., Anderson	335,730	
Overland Steel Co., Sandy Springs	6,940	
Owens Corning Fib. Corp., Anderson	6,010	
Owens Corning Fiberglass, Anderson	4,692,360	
Oxford Industries, Belton	29,300	
Palmetto Publishing Co., Anderson	1,520	
Pam Manufacturing Co., Pendleton	7,130	
Parke Davis & Company, Honea Path	598,590	
*Pendleton Metal Fabricat., Pendleton		
Pendleton Oil Co., Inc., Pendleton	21,010	
Pennell, J. Roy Jr., Anderson	9,250	
Piedmont Printers, Piedmont	980	
Postal Instant Press, Anderson	9,350	
Print Shop of South, Inc., Anderson	3,930	
Print Shop of South, Inc., Anderson	4,060	
*Pruitt, Joe M., Anderson		
*Quality Garment Cutters, Anderson		
R & J Enterprises, Inc., Piedmont	25,700	
Rector, John F. Jr.,Belton	3,860	
Refreshmark, Inc., Anderson	172,910	
*Rice Mills, Inc., Belton		
Riegel Textile Corp., Lafrance	1,338,270	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Riegel Textile Corp., Lafrance	132,890	
Rovin, Herman, Powdersville	20,840	
*S. C. A. Realty Corp., Anderson	74,550	
Sargent, J. D. & James D., Anderson	14,760	
Sargent Metal Fabricator, Anderson	3,850	
Schmid Products, Anderson	253,840	
Schmid Products Co., Anderson	59,140	
Scott Co., Inc., Anderson	30,030	
Scovill, Inc., Belton	240	
Seabrook, C.G. et al., D. B. A., Anderson	15,650	
Seabrook, Inc., Anderson	12,690	
Seabrook, Inc., Anderson	68,450	
Seabrook, Ruth B. Mrs., Anderson	11,970	
Singer Co., Anderson	1,018,490	
Snipes, Thomas W., Williamston	2,120	
South Carolina Ind., Inc., Williamston	1,840	
Southeastern Machining, Williamston	16,500	
Southern Dental Mfg., Inc., Anderson	1,140	
Southern Region Ind., Anderson	10,720	
Southern Textile Works, Anderson	1,470	
Southern Weaving Co., Anderson	36,420	
Stathakis, James & Pete, Anderson	5,740	
Stauffer Chemical Co., Anderson	4,013,890	
Stein, W. L., Anderson	20,160	
Sterling Printing Co., Anderson	4,940	
*Sun Pal Industries, Powdersville		
Superior Bands, Inc., Anderson	830	
Superior Conc. Co., Inc., Anderson	88,940	
Superior Plating Works, Anderson	990	
Superior Printing Co., Anderson	870	
*Sutherland, Lawrence A., Anderson	367,500	
T. C. I. Leasing, Inc., Anderson	3,260	
T. W. Tift, Jr., Townville	9,630	
Tag & Label Corp., Anderson	24,510	
*Tate Steel Co., Piedmont		
T. C. I. Leasing, Inc., Anderson	950	
T. C. I.Leasing, Inc., Anderson	1,080	
Temco, Inc., Anderson	39,460	
Terri Andrew Realty Co., Williamston	64,680	
Textile Industries, Inc., Belton	7,680	
*The Printer, Anderson		
Thompson, N. H., Anderson	10,500	
Thrift Bros, Inc., Anderson	22,180	
Tony Creek Pallet & Lunc., Belton	10,050	
Topvalco, Inc., Anderson	116,030	
Torrington Co., Honea Path	782,770	
*Trammell Design Serv., Inc., Anderson		
Trammell, W. V. Jr., Sandy Springs	24,880	
Trammell, William V. Jr., Anderson	8,930	
Travelier Ind., Inc., Anderson	2,660	
Tri County Farm Serv., Inc., Honea Path	44,600	
Triangle Ice Co. Of S. C., Anderson	7,810	
*Tribble, Prue H., Pendleton		
True Temper Corp., Anderson	241,630	
Union Corrugating Co., Inc., Anderson	4,420	
Union, Morton L., Anderson	12,080	
Union Oil Co. of Calif., Belton	52,120	
Vanguard Ind., Inc., Anderson	3,080	
Vanguard Industries, Anderson	2,780	
Vogel, Erich & Irmgard, Anderson	36,440	
Vulcan Materials Co., Anderson	12,350	
Watson, William T., Easley	4,790	
Weave Craft Rug Co., Inc., Anderson	4,190	
Wells Alum. S. E., Inc., Belton	267,590	
*West Point Pepperell, Inc., Anderson	196,850	
*West Point Pepperell, Inc., Anderson	297,540	
*Whitfield Machine Shop, Anderson		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location		Assessed Value	Total For County
Wiles, Ralph, IVA		280	
Williamston Mfg. Co., Williamston		8,020	
Wingard, Jefferson C., Anderson		7,570	
*Winn Tenna, Inc.			
Woodard, Johnny & Donnie, Anderson		17,960	
Wrights Provisions, Inc., Anderson		26,550	
Yeargin, Jerry M. & Robert, Piedmont		21,690	
*Yeargin Misc. Metals, Inc., Piedmont			
Yorke Shirt Corp., Belton		4,840	
No. Of Accounts For County 343			$ 54,935,610
BAMBERG			
Air Products & Chem., Inc., Denmark	$	2,600	
Bamberg County Quilt Corp., Bamberg		150	
Bamberg Industries, Inc., Bamberg		34,620	
Bamberg Printers, Bamberg		2,360	
Bambeg Textile Mills, Bamberg		102,530	
Brabham, Marie S., Olar		1,560	
Carolina Land Co., Denmark		52,710	
City of Bamberg., Bamberg		30,350	
Coastal Lumber Co., Denmark		29,570	
Corbett, Margaret P., Denmark		1,100	
Delavan, Inc., Bamberg		110,270	
Denmark Coca Cola Btlg., Denmark		3,090	
Denmark Veneer Co., Denmark		8,610	
Ehrhardt Mfg. Co., Ehrhardt		4,560	
Ehrhardt Mfg. Co., Ehrhardt		2,030	
Ehrhardt Milling Co., Inc., Ehrhardt		20,530	
*Gilbert, William B., Denmark		94,550	
Holland Atlantic Hitch, Denmark		61,740	
IBM Corporation		1,150	
Industrial Dev. Corp., Denmark		249,800	
Infinite Creations, Inc., Bamberg		5,360	
Intl. Reinforced Plas., Inc., Finland		62,100	
ITT Rayonier, Denmark		14,800	
Kearse Mfg. Co., Olar		76,960	
Kilgus, Carl L., Bamberg		31,990	
Kinsey, Charles M., Jr., Ehrhardt		1,860	
Lifetime Door Co., Denmark		18,240	
Olar Sportswear, Olar		2,390	
Phoenix Spec. Mfg. Co., Inc., Bamberg		98,790	
Rock Bam Print Works, Inc., Bamberg		15,310	
Rockland Bamberg Ind., Inc., Bamberg		332,280	
Sunbeam Outdoor Company, Denmark		209,960	
True Temper Corp., Bamberg		14,610	
Varnco, Inc., Washington St.		33,880	
Varnco, Inc., Ehrhardt		1,960	
Wood Garment Mfg. Co.		16,730	
No. of Accounts for County 39			$ 1,751,100
BARNWELL			
Augusta Fiber Glass Coat., Blackville	$	107,510	
Barnwell Ind. Dev. Co., Inc., Barnwell		27,410	
Blackville Mfg. Co.		8,690	
Burlington Industries, Barnwell		954,360	
Carolina Glove Co., Williston		33,560	
Dayco Corporation, Williston		610,770	
Dicks, Hamilton F., Barnwell		2,670	
Ducane Heating Corp., Blackville		318,610	
Graniteville Co., Graniteville		137,940	
Hanover Development Corp., Blackville		53,980	
IBM Corporation		3,510	
K&M Manufacturing Co., Inc., Barnwell		1,440	
Liberty Life Insurance, Barnwell		238,780	
Lower Carolina Publishrs., Barnwell		11,140	
*Magic Chef, Inc., Williston			

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*Milliken & Co., Barnwell	1,263,680	
National Fastener Co., Inc., Barnwell	7,680	
Rheem Mfg. Co., Williston	862,520	
Riteway Mach. & Spec. Co., Barnwell	42,990	
Schumpert, W. O., Elko	22,580	
Sette, D. Realty, Inc., Blackville	257,670	
Shuron Continental, Barnwell	121,770	
Skyline Mfg. Co., Williston	60,880	
Snider, A. B., et al., Barnwell	2,150	
*Thomas M. Bouleware, Barnwell		
*Tri County Pallet Co.		
Webb Concrete Co., Inc., Barnwell	15,270	
Xyovest, Inc., Williston	133,730	
No. of Accounts for County 34		$ 5,301,290
BEAUFORT		
American Color Chem. Corp., Lobeco	$ 252,500	
Atlantic Soft Drink, Burton	12,730	
Beaufort Gazette, Inc., Beaufort	62,190	
Beaufort Molded Products, Beaufort	8,620	
Blue Channel Co., Beaufort	125,430	
Blue Channel Corp., Port Royal	84,610	
Burton Block & Con., Burton	23,320	
Burton Block & Conc. Co., Burton	18,380	
Burton Block & Conc. Co., Hilton Head	2,970	
Burton Block & Conc. Co., Port Royal	23,500	
Burton Block & Conc. Co., Hilton Head	1,260	
Burton Block & Conc. Co., Burton	5,430	
Burton Block & Conc. Co., Burton	15,780	
Chambers, Henry & Eliz, Burton	15,440	
Chas. Coca Cola Btlg. Co., Beaufort	18,520	
Chas. Coca Cola Btlg. Co., Beaufort	5,250	
Chas. Coca Cola Btlg. Co., Beaufort	3,950	
Coastal Seafoods Co., Inc., St. Helena	5,050	
Coburg Dairy, Inc., Burton	5,120	
Floyd Concrete, Inc., Burton	7,750	
Harris Pillow Supply, Inc., Beaufort	1,320	
Harris, William, Beaufort	16,910	
*IBM Corp., Beaufort	530	
Impressions Printing Co., Hilton Head	60,100	
Independent Nail, Inc., S. C.	108,870	
Island Ice, Inc., Hilton Head	4,790	
Jeter, Russell L., Beaufort	42,240	
Kalama Specialty Chem., Burton	36,110	
Le Creuset Of Americ., Inc., Yemassee	195,270	
Levi Strauss & Company, Beaufort	224,340	
Low Country Guild, Bluffton	16,500	
Lowcountry Dist. Co., Burton	11,590	
Lubkin, W. F., et al., St. Helena Is.	10,720	
Lubkins Frozen Foods, Inc., St. Helena	1,020	
M. Lowenstein Corp., Burton	31,140	
Maye River Redi Mix Conc., Hilton Head	9,150	
*Minster Machine Co., Beaufort		
*Minster Machine Co., Beaufort		
Mister Label, Inc., Bluffton	25,940	
National Water Lift Co., Beaufort	70,750	
National Water Lift Co., Beaufort	294,130	
Ocean Lake & River Fish., Lady Island	49,840	
Parker White Metal Co., Beaufort	344,010	
Skyline Ltd., Burton	21,740	
Trask, H. E., Burton	1,000	
No. of Accounts for County 48		$ 2,275,810
BERKELEY		
A.T.O., Inc., Goose Creek	$ 482,640	
Air Products & Chem., Inc., Mt. Pleasant	3,980	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Air Products & Chemicals, Charleston	450	
Air Products & Chemicals, Berkeley County	4,580	
Albany Felt Co., a Div. of, St. Stephens	752,290	
Alumax of S. C., Inc., Mt. Holly	24,547,390	
Amoco Chemicals Corp., Mt. Pleasant	12,149,430	
Beacon, Marine A. Ptrsp.	1,250	
Berkeley Asphalt Sales, N. Summerville	92,460	
*Buffalo Railroad Equip., Hanahan		
C. R. Bard, Inc., Moncks Corner	448,060	
Celotex Corp., Mt. Holly	2,170,160	
Charleston Steel & Metal, Moncks Corner	94,740	
*Charleston Steel & Metal, Goose Creek		
Columbia Wilbert Vault, Summerville	1,450	
Concorde Fibers, Inc., Jamestown	117,930	
D.P.F. Asset Mgmt. Corp., Bushy Park	8,640	
D.P.F. Asset Mgmt. Corp., Bushy Park	800	
*E. I. DuPont de Nemours & Co., Bushy Park	10,750,760	
E. I. DuPont de Nemours & Co., Mt. Holley	132,270	
Energy Power Products, Summerville	113,370	
General Dynamics, Inc., Bushy Park	4,551,680	
Georgia Pacific Corp., Russellville	70,000	
Georgia Pacific Corp., Russellville	112,480	
Gort, Seymour, Hanahan	54,810	
G.T.E. Sylvania, Inc., Moncks Corner	67,780	
Haarman Reimer Corp., Goose Creek	885,810	
Harrell, James S., Jr., Hanahan	46,150	
Haskel Charleston Assoc., Mt. Holley	13,650	
Haskel Charleston Assocs., Berkeley County	316,160	
Highland Cleate & Veneer, St. Stephen	29,160	
Holly Hill Lumber Co., Russellville	867,500	
Holly Hill Lumber Co., Russellville	9,490	
Holly Hill Lumber Co., Russellville	837,440	
Holly Hill Lumber Co., Russellville	137,810	
Hunter Mfg. Co., Hanahan	8,540	
IBM Corporation	12,240	
International Paper Co., St. Stephen	730	
Martin Marietta Aggreg., Cross	120,100	
*Mobay Chemical Corp., Charleston	6,922,590	
Plusa, Inc., Jamestown	645,780	
Plusa, Inc., Jamestown	170,190	
Reliable Electric Co., St. Stephens	124,550	
Santee Minerals, Inc., St. Stephen	33,260	
St. Stephens Knitwear, Inc., St. Stephens	54,040	
Standard Garment Co., Moncks Corner	42,790	
Standard Warehouse Co., Berkeley County	17,670	
Steinberg, Samuel & Bern., Moncks Corner	33,500	
Tri County Concrete, Garden Rd.	44,120	
Tri County Concrete Corp., Pineville	57,080	
Umphlett, Calhoun, Moncks Corner	39,910	
Umphlett Lumber Co., Moncks Corner	43,620	
Uniroyal, Inc., Moncks Corner	541,040	
United Glazed Prod., Inc., Mt. Holly	1,630	
Van Smith Bldg. Mat. Co., Goose Creek	18,660	
Ware Brother, Inc., Jamestown	200,180	
Westbury Conc., Inc., Cross	17,940	
Westvaco Kraft Div.	21,700	
William Bird Realty, Mt. Holly	21,210	
Wrenn Brothers, Inc.	8,870	
No. of Accounts for County 80		$ 69,083,510
CALHOUN		
Calhoun Mfg. Co., Inc., St. Matthews	$ 52,570	
Calhoun Trading Co., St. Matthews	17,920	
Cameron Apparel, Inc., Cameron	1,060	
Cameron Bedding Mfg. Co., Cameron	5,820	
Cameron Lumber Co., Cameron	77,790	
Carolina Eastman Co., Calhoun	14,982,070	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Continental Grain Co., Cameron	643,740	
Essex Group, Inc., St. Matthews	180,440	
Evans, Clarence F., Cameron	34,130	
G & R Enterprises	2,250	
IBM Corporation	7,370	
Jessie D. Shirer	2,210	
Royster Co., Cameron	146,650	
Rucker, Robert F., St. Matthews	1,500	
Sam Still, Inc., Ft. Motte	13,650	
Teepak Incorporated, Calhoun	1,575,550	
U. S. Leasing Corp., Cameron	10	
*Westvaco Development Corp., Cameron		
No. of Accounts for County 23		$17,744,730
CHARLESTON		
A & F Wood Products, N. Charleston	$ 21,180	
Ackerman, Jennie S., et. al., N. Charleston	14,070	
*Adkins Mfg. Co., Chas. Hgts.		
Aetna Life Insurance Co., N. Charleston	185,750	
Alumax of S. C., Inc., N. Charleston	1,223,150	
Amerada Hess Corp., N. Charleston	229,630	
Amerada Hess Corp., N. Charleston	687,580	
American Dev. Corp., N. Charleston	424,620	
American Dev. Corp., N. Charleston	97,620	
American Petrofina, N. Charleston	206,870	
American Sail, Inc., Charleston	1,650	
Amstar Corp., N. Charleston	266,880	
Ankerson, Robert A., N. Charleston	950	
Atlantic Soft Drink, Charleston	105,740	
Bakery Realty of Chas., Charleston	81,790	
Belue, Walter, N. Charleston	11,760	
Berle Mfg. Co., Charleston	1,480	
Berle Sales Co., Chas. Hgts.	17,430	
Bird & Son, Inc., Charleston	410,460	
Borden, Inc., Charleston	7,170	
Broyhill Furniture Ind., Summerville	130,770	
Burkett, J. M., Chas. Hgts.	4,540	
Butt, W. Harold Estate, Charleston	24,260	
C.T.I. Education Prod., Inc., Mt. Pleasant	12,510	
Carolina Industrial Dev., Ashley Ind. Pk.	53,870	
Carolina Industrial Dev., N. Charleston	51,870	
Carolina Iron & Fence Co., Charleston	790	
Celanese Corp., Charleston	107,380	
Champion Bldg. Produc., Charleston	156,450	
Champion Inter. Corp., N. Charleston	59,840	
Chapman, W. I. Jr. & Laura C., Johns Isl.	15,960	
Charleston Enter., Inc., Charleston	3,130	
Charleston Ice Co., N. Charleston	4,770	
Charleston Ind. Assoc., Chas. Hgts.	91,040	
Charleston Ind. Assoc., Charleston	14,390	
Chas. Coca Cola Btg., Charleston	96,410	
Chas. Litho Co., Inc., N. Charleston	14,350	
Chas. Mfg. Co., Inc., Charleston	1,260	
Chas. Steel & Metal, Charleston	30,470	
*Chase Manhattan Serv. Corp., Charleston		
Coble Dairy Products, Inc.	1,010	
Coburg Dairy, Inc., St. Andrews	192,200	
Concrete Products Co., Charleston	95,740	
Corinthian Culture Marbl., James Isl.	3,260	
Cream Crest, Inc., Charleston	25,470	
Cummins Charleston, Inc., Charleston	3,418,480	
Curd Enterprises, Inc., Charleston	3,160	
Davis Warehouse, Inc., N. Charleston	64,680	
Evans Aristocrat, Ind., N. Charleston	312,110	
Eveng. Post & News & Cour., Charleston	815,620	
Exchange Investment Corp., Charleston	1,375,130	
Fabri-Plate, Inc., Charleston	4,390	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Folbot Corp., Charleston	4,680	
Fords Redi Mix Conc. Co., Charleston	47,630	
Fords Redi Mix Conc. Co., Ladson	11,230	
General Electric Co., Ladson	3,013,230	
George, J. Meyer Mfg., Inc., N. Charleston	27,620	
Goer Mfg. Co., Inc., Chas. Hgts.	41,780	
Gulf Oil Corp., Charleston	629,890	
Gunter, W. L. & R. B. Russell, Charleston	319,780	
Gunter, W. L. & R. B. Russell, Charleston	12,290	
*Henry A. Wickmann, James Isl.		
Hoover Universal, Inc., N. Charleston	807,300	
IBM Corporation	50,240	
Industrial Mach. Corp., Hwy 89 Hollywood	10,390	
J. M. Burkett Mfg. Co., Inc., Chas. Hgts.	90	
J. R. Rowell Printing Co., N. Charleston	7,560	
Kissner, Jacob, Charleston	13,450	
Koch Fuels, Inc., Charleston	114,060	
Kraft, Inc., Charleston	16,980	
Levi-Strauss & Co., N. Charleston	104,090	
Lipe Sheet Metal, Inc., Charleston	69,500	
*Litton Industries, N. Charleston		
Lockheed Georgia Co., Charleston	32,820	
Lone Star Industries, Inc., Charleston	94,980	
Lynah, Anna H., Charleston	5,360	
Macalloy Corp., Charleston	1,278,560	
Marathon Oil Company, N. Charleston	471,590	
Martin Textile Corp., N. Charleston	2,780	
Maybank Fertilizer, Ravenel	26,920	
Michelin Tire Corp., N. Charleston	29,900	
Michigan Ladder Co., Chas. Hgts.	1,370	
Minkoff, S. & G. Kurtz, Charleston	2,520	
Minkoff, S. & G. Kurtz, Charleston	4,520	
Mitchell, Emilie H., et. al., Mt. Pleasant	530	
Mobay Chemical Corp., Charleston	1,860	
Mobile Oil Corp., Charleston	750,020	
Montague Overpass Vent, Chas. Hgts.	201,810	
N. Goldberg Co., Charleston	66,910	
Narco McKesson, Ashley Ind. Pk.	29,310	
Norton Company, Stark Industrial Park	189,270	
Norton Company, Chas. Hgts.	198,340	
Norton Company, N. Charleston	390,120	
*Norton Company, Charleston		
*Ontko & Young Co., Charleston		
Palmetto Rubber Prod., Inc., Charleston	1,800	
Parkway Theater, Inc., Mt. Pleasant	18,430	
Pet Inc., Dairy Group, Charleston	8,270	
Pre Stress Conc. Co., Charleston	102,450	
Pritchard, E. K., et. al., Charleston	102,380	
Prudential Ins. Co., Chas. Hgts.	124,950	
Pulverizing Services, Chas. Hgts.	108,740	
Purity Ice Cream Co., Chas. Hgts.	27,010	
Raybestos Manhattan, Inc., Charleston	1,155,140	
Regis Milk Co., Charleston	6,140	
Renken Boat Mfg. Co., Charleston	15,790	
Renken Realty Company, Charleston	112,780	
Robert A. Ankerson, N. Charleston	1,260	
S. C. State Ports Author., Charleston	126,010	
S. C. State Ports Authorit., Charleston	162,340	
S. C. Natl. Bank as Trustee, N. Charleston	119,700	
Shell Oil Company, N. Charleston	169,200	
Smith, Emily K., Charleston	740	
Smockery, Inc.	1,250	
Sonoco Products Co., N. Charleston	22,020	
Southern Railroad, N. Charleston	1,580	
Southern Railroad, Ladson	210	
Standard Garment Co., Charleston	11,690	
*Stark Rubber, Inc., Chas. Hgts.		

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Steinberg, Leon & Anna L. E., Charleston	30,980	
Stoller Chem. Co., Inc., Jericho	97,280	
Support Systems Intntl., Johns Isl.	9,010	
Texaco, Inc., N. Charleston	463,840	
Textone, Inc., N. Charleston	57,020	
Tri County Conc. Inc., N. Charleston	44,710	
Tri County Concrete Co., Mt. Pleasant	5,680	
Triple S Wholesale, Charleston	12,030	
Van Smith Bldg. Mat. Co., Charleston	112,310	
Van Smith Bldg. Mat. Co., Mt. Pleasant	23,630	
W. R. Grace & Co. Ag. Div., N. Charleston	155,680	
Weils Mattr., Partnership, Charleston	15,230	
Well Mattress Co., Inc., Charleston	6,440	
West End Dairy, Inc., Charleston	36,020	
Westvaco Kraft Div.	8,386,930	
White, Barbara J., Chas. Hgts.	1,880	
White, David L., Charleston	840	
Woodstock Mfg. Co., Inc., Charleston	37,150	
No. of Accounts for County 163		$32,162,250
CHEROKEE		
Algonquin Chemical, Gaffney	$ 530	
Atlantic Tool Company, Gaffney	20,120	
*Boren Clay Products		
*Boren Clay Products		
*Boren Clay Products		
*Boren Clay Products		
*Boren Clay Products Co., Gaffney		
*Boren Clay Products Co., Blacksburg		
Brown Packaging Co., Inc., Gaffney	37,410	
Burton Dixie, Blacksburg	195,380	
Business Development Corp., Cowpens	2,350	
Catawba Timber Company, Gaffney	3,030	
*Celanese Corporation, Blacksburg		
Clauss Cutlery Co., Gaffney	3,440	
Coggins, Carl, Blacksburg	4,730	
Datapoint Corporation, Gaffney	20	
Dobbins, Earline S., Gaffney	2,950	
Elizabeth Weaving, Inc., Gaffney	25,460	
Fashion Engravers, Inc., Gaffney	8,650	
Fashion Engravers, Inc., Gaffney	53,790	
First National Bank S. C., Gaffney	9,090	
Fraley, John, Blacksburg	79,540	
Gaffney Ledger, Gaffney	21,000	
Gaftan Sportswear, Inc., Gaffney	19,310	
Gene Gettys McKown, Gaffney	650	
Hamrick, Barry, et. al., Gaffney	13,550	
Hamrick Industries, Inc., Gaffney	205,940	
Hamrick Industries, Inc., Gaffney	36,000	
Hamrick Mills, Gaffney	538,320	
Hamrick, Oliver D.	3,570	
Hamrick Yarns, Gaffney	26,540	
Hometown Printing Co., Gaffney	850	
IBM Corporation	14,500	
Industrial Minerals, Inc., Kings Creek	5,350	
Industrial Minerals, Inc., Kings Creek	87,180	
Johnard Realty Co., Gaffney	19,320	
Kiti International Corp., Blacksburg	1,350	
Kopy Kat, Gaffney	640	
L. Hamrick, Inc., Gaffney	47,910	
L. Hamrick, Inc., Gaffney	65,590	
*L. Hamrick, Inc., Gaffney		
L. Hamrick, Inc., Gaffney	74,660	
Limestone Conc. Pipe Co., Gaffney	150	
Litton Ind. Products, Inc., Gaffney	182,110	
Lowe, Kenneth T., Cowpens	940	
Lowenstein Cotton & Stor., Gaffney	3,450	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
M. Lowenstein Corp., Gaffney	507,360	
M. Lowenstein Corp., Gaffney	169,570	
Marjori Corporation	19,040	
McKown, George W., Gaffney	3,940	
Metromont Materials Corp., Blacksburg	9,310	
*Milliken & Co., Gaffney	805,680	
*Milliken & Co., Blacksburg	2,735,980	
Milliken Leasing Corp., Cowpens	770	
Minette Mills, Inc., Cherokee Cty.	10,920	
Monsanto Company, Blacksburg	414,420	
M.S.R. Realty Trust, Blacksburg	57,750	
Musgrove Mills, Gaffney	488,590	
Oxford of Gaffney, Inc., Gaffney	67,120	
Oxford of Gaffney, Inc., Gaffney	158,860	
Palmetto Screens, Inc., Blacksburg	1,440	
Peeler, Bobby J., et. al., Gaffney	64,050	
Peeler, H. S., Gaffney	16,470	
Peeler Jersey Farm Dairy, Gaffney	24,530	
Peelers Rug Co., Inc., Gaffney	38,510	
Peelers Rug Co., Inc., Blacksburg	24,680	
*Piedmont Glove & and Saf. Mfg., Gaffney		
*Rainbow Knits, Cowpens		
Rock Hill Concrete Co., Cherokee	39,750	
Schwartz Sniderman, Gaffney	31,580	
Sossamon Construction Co., Gaffney	5,460	
Sossamon, Louis C., Gaffney	43,370	
Southeastern Kusan, Inc., Gaffney	58,330	
Southeastern Kusan, Inc., Gaffney	358,420	
Southern Loom Reed Co., Gaffney	51,530	
Southern Powell Corp., Gaffney	35,650	
Southern Powell Corp., Gaffney	378,150	
Southland Printers, Gaffney	4,470	
Spring City Knitting Co., Gaffney	490,060	
Stouffer Foods Corp., Gaffney	3,352,640	
Swad, Fannie Marie, Gaffney	7,040	
T.N.S. Mills, Inc., Blacksburg	735,040	
Timken Co., Gaffney	3,602,010	
United Leasing Corp., Cowpens,	2,110	
Vulcan Materials Co., Grover	203,070	
Webster Springs Corp., Blacksburg	81,[illegible]	
Wendell Fabrics Corp., Blacksburg	91,430	
Wesson, Hal & Mildred D., Gaffney	150	
*Zupan Sand & Conc. Co., Gaffney	4,330	
No. of Accounts for County 101		$17,010,750
CHESTER		
Acme Nameplate & Mfg., Inc., Great Falls	$ 66,890	
Air Products & Chemicals, Leeds	1,360	
Analysis International, Ft. Lawn	1,310	
Appletree Fashions, Great Falls	950	
B & H Foods, Inc., Chester	12,270	
*Bakers Machine Tool, Off Hwy 97		
Borden, Inc., N. of Chester City	209,830	
*Canal Wood Corporation, Chester		
Carolina Coca Cola, Chester	5,360	
Champion Internatl. Corp.	3,630	
Chester Concrete, Inc.	1,780	
Chester Sportswear Co., West End St.	119,420	
Cinderella Knitting Mill, Great Falls	64,300	
Consolidated Engravers, Chester	20,280	
Crescent Land & Timber, Great Falls	1,810	
Ebert, Robert Edwin Jr., Great Falls	3,680	
Ebert Sportswear, Great Falls	1,190	
Ebert Sportswear, Inc., Great Falls	4,600	
Essex Group, Inc., N. of Chester	588,690	
Gaf Corporation, Chester	984,660	
Gaf Corporation, Chester	60,570	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Gwin Brothers Lbr. Co., Richburg	350	
Hullander, Paul W., Chester	3,680	
*I.M.I. Inc., Great Falls		
IBM Corporation	3,040	
International Paper Co., Chester	22,170	
J. P. Stevens & Co., Inc., Great Falls	255,570	
J. P. Stevens & Co., Inc., Great Falls	206,830	
J. P. Stevens & Co., Inc., Great Falls	384,990	
J. P. Stevens & Co., Inc., Great Falls	33,240	
Johnson Serman, Inc., Chester	14,910	
Johnson Sportswear, Inc., Chester	21,210	
Johnson-Laura Mae, Inc., Chester	14,770	
Klapat Textiles, Inc., Chester	4,250	
Lancaster & Chester R. R., Chester	1,060	
Manetta Mills, Lando	84,150	
Marathon Abrasive Co., Inc., East of Chester	6,090	
McMurray, James D. Mattox, Chester	14,960	
Mesco Metal Blds. Corp., Chester	220,460	
Morrison Textile Machine, Fort Lawn	163,100	
National Steel S. V. C., Richburg	207,390	
Oxford Industries, Inc., Chester	9,810	
Palmetto Metals, Chester	4,280	
Patann Realty Corp., Chester	12,710	
Perfo Tex., Inc., Chester	47,550	
Pettit, Joseph F., Great Falls	2,360	
Philips Industries, Inc., Of Chester	105,420	
*Retreading Equip. Co., Chester		
Rock Hill Concrete Co., Chester	1,150	
Rudder Print Shop, Chester	290	
Schlegel Corporation, Chester	143,210	
Schlegel Corporation, Chester	172,120	
Shugart Mfg. Co., Inc.	18,210	
Springs Mills, Inc., Fort Lawn	692,030	
Springs Mills, Inc.	504,440	
Springs Mills, Inc., Fort Lawn	484,780	
Springs Mills, Inc.	169,120	
Springs Mills, Inc., E. of Chester	1,377,160	
Springs Mills, Inc., Fort Lawn	587,630	
Springs Mills, Inc., Chester	265,200	
Springs Mills, Inc., Fort Lawn	183,850	
Springs Mills, Inc., Of Chester	984,360	
Springs Mills, Inc., Chester	1,710	
Springs Mills, Inc., Fort Lawn	232,940	
Sun Chemical Corp., Chester	374,220	
TCI Leasing, Inc., Hwy 97	1,310	
*Textile Arts & Film, Inc., Chester		
Triplett, James, N. of Chester	36,280	
Virginia Chemicals, Inc., Leeds	36,850	
Virginia Chemicals, Inc., Leeds	363,400	
W. R. Grace & Co., Outside Chester	14,740	
Weir Fuel Company, Great Falls	3,950	
Wheels, Inc., Chester	180	
Wingate, Inc., Chester	650	
Zenith Engraving Co., E. of Chester	90,820	
Zenith Engraving Co., Inc., Chester	17,960	
No. of Accounts for County 85		$10,755,490
CHESTERFIELD		
A. O. Smith Corporation, McBee	$2,063,070	
*Ann Bd. of So. Bapt. Co., Cheraw	652,050	
Apac Carolina, Inc., Jefferson	18,140	
Asphalt Products Corp., Jefferson	10,440	
Becker Sand & Grav. Co., Inc., Cheraw	14,250	
Becker Sand & Grav. Co., Inc., Jefferson	49,330	
Bo Buck Mills, Inc.	57,580	
Bourne, Charlotte P., et. al., Cheraw	4,200	
Brewer, Jimmie B., Near Jefferson	1,180	

TABLE NO. 43– MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Brewer Sand & Stone Co., Near Jefferson	48,640	
Burch, Ida K., South of Cheraw	6,410	
Burch, William D. & W. C., Cheraw	13,760	
Burlington Ind., Inc., Cheraw	681,850	
Burlington Ind., Inc., Cheraw	87,510	
Busy Bee Mfg. Co., Chesterfield	1,370	
C. M. Tucker Lumber Corp., Pageland	167,810	
C. M. Tucker Lumber Corp., Pageland	1,240	
*Carmel Mfg. Company, Pageland		
Caro Knit Division, Jefferson	643,940	
Caroco, Inc., Chesterfield	107,960	
Carolina Canners, Inc., Cheraw	292,540	
Carolina Feed Mill, Cheraw	21,690	
Carolina Packaging, Inc., Cheraw	813,490	
Catawba Timber Company, Mt. Croghan	2,240	
Cheraw Packing Plant, Inc., South of Cheraw	4,920	
Cheraw Yarn Mills, Inc., Cheraw	657,480	
Chesterfield Hos. Mills, Ruby	4,690	
Chesterfield Mfg. Co., Chesterfield	34,270	
Chesterfield Mfg. Corp., Chesterfield	35,300	
Chesterfield Webbing Co., Chesterfield	33,470	
Chesterfield Yarn Mills, Pageland	96,350	
Conbraco Industries, Pageland	509,660	
Cone Mills Corp., Cheraw	267,770	
Cooper Industries, Cheraw	477,220	
Crown Cork & Seal Co., Inc., Cheraw	1,019,140	
*Davis, Noel S., Chesterfield		
Davisco, Inc., Chesterfield	18,500	
Davisco, Inc., Pageland	17,660	
Edmonds, Ralph R.	6,090	
F. T. Williams Co., Inc., Near Jefferson	8,080	
Furr, Jackie, Cheraw	6,180	
Global Warehouses, Inc., Cheraw	39,830	
Greenville Industries, Pageland	61,950	
Greenville Industries, Mt. Croghan	2,990	
Grendel Corporation, Pageland	158,050	
G.T.E. Sylvania Wir. Dev., Inc., Pageland	179,980	
Horton, Dorothy Jordan, Near Jefferson	1,400	
IBM Corporation	10,420	
Illinois Tool Works, Inc., Cheraw	2,260	
Imperial Packing Co., Inc., Pageland	30,600	
Ina Bearing Co., Inc., Cheraw	943,740	
Ina Bearing Co., Inc., Cheraw	79,680	
Ind., Bldrs. of Cheraw, Inc., Cheraw	9,770	
Ind. Fabricators, Inc., Cheraw	9,150	
International Paper Co., Of Patrick	6,770	
Julian R. Watson, et. al., Chesterfield	2,520	
Koenigsberg Nat., et. al., Chesterfield	82,530	
Mar Mac Mfg. Co., McBee	57,600	
Mar Mac Mfg. Co., Inc., McBee	26,110	
*McBee Mfg. Co., McBee	32,130	
McLeod, Eva T., Chesterfield	17,330	
Merriman Concrete Co., Chesterfield	2,320	
N. C. Fed. Savings & Loan	19,430	
NCNB Leasing Corp., Chesterfield	43,800	
North Star Leather Co., Ruby	380	
*O. K. Mfg. Co., Chesterfield		
Oliver, Elizabeth L., Near Ruby	590	
Outen, Ann Miller, Jefferson	8,280	
Pageland Coca Cola Works, Pageland	6,170	
Pageland Dev. Corp., Pageland	37,810	
Pageland Pallet Co., Inc., West of Pageland	5,150	
*Pageland Sand Co., Inc.		
Patrick Sportswear, Inc., Patrick	19,420	
Plylers Sawmill, In Pageland	34,890	
Plylers Sawmill, Inc., Pageland	710	
Puritan Fashions, Cheraw	67,610	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*Reeves Brothers, Inc., Pageland	173,900	
Robertson Factories, Inc., Cheraw	59,980	
Robeson, Peggy D. & Willis, Chesterfield	6,660	
Ruby Knitwear, Near Ruby	60	
Screenmaster Printing Co., Cheraw	13,350	
Shuford, E. H. Estate, Cheraw	3,050	
Simpson, Sammie Blond, Chesterfield	1,610	
Skyline Mfg. Company, Cheraw	99,670	
SLS Corporation, Mt. Croghan	550	
SLS Corporation, Pageland	10,020	
Smith, Calisle T. et. al., Cheraw	8,720	
Smith, Patsy E. et. al., 1½ miles on 9	1,560	
South Carolina Ind., Inc., Cheraw	1,440	
*Southern Mach. & Sales Co., Cheraw		
Stanton Quilting Co., Cheraw	9,730	
Telerent Leasing Corp., Cheraw	3,550	
Tenner Bros., Inc., Patrick	90,340	
The Bourqueshop, Chesterfield	240	
The Stanley Works, Cheraw	711,230	
United Carolina Bk., Pageland	6,640	
Usher, Alvin M., Pageland	5,990	
Versch Lock Mfg. Co., McBee	12,150	
Warden & Smith, Inc., Cheraw	5,550	
Warden & Smith, Inc., 1½ Miles on 9	280	
Weddington & Associates, Jefferson	5,120	
Weddington, Claude M., Pageland	4,210	
Wood Components, Inc., Chesterfield	36,170	
Wrenn Brothers, Inc., Pageland	990	
Yarn Ind., Inc., Pageland	9,390	
*Yarn Industries, Inc., Jefferson		
No. of Accounts for County 118		$12,240,990
CLARENDON		
Alcolu Supplies, Inc., Alcolu	$ 6,160	
Aronson, Aileen, Summerton	19,950	
Burke, Paul A., Alcolu	2,000	
Coker Builders, Inc., Turbeville	109,220	
Deleeuw Children's Trust, Manning	2,890	
Deleeuw, J. A., Manning	46,620	
East Clarendon Stor. Co., Turbeville	16,170	
Federal Mogul Corp., Summerton	722,970	
Freeman Millwork Co., Inc., Manning	30,700	
Georgia Pacific Corp., Alcolu	124,070	
Holly Hill Lumber Co., Alcolu	9,830	
Howard Fashion Ind. Corp., Manning	2,670	
IBM Corporation	1,620	
Industrial Dev. Corp., Manning	285,180	
ITT Rayoneir, Inc., Manning	46,410	
M & M Trucking, Inc., New Zion	1,790	
M & W Production Corp., Turbeville	1,700	
Manning Mfg. Co., Inc., Manning	36,860	
*McElveen, James B., New Zion	2,160	
Racine Glove Company, Manning	160	
S. C. Prestress Corp., Manning	8,930	
Sharpe, Gladys, et. al., Turbeville	9,710	
Skinner Lumber Co., Inc., Manning	122,880	
Skyline Mfg. Co., Turbeville	24,500	
*Summerton Apparel Corp., Summerton		
*Summerton Properties, Inc., Summerton	20,690	
Sunbeam Outdoor Company, Manning	171,200	
Superior Mfg. Co., Manning	3,210	
Top Flight Sales Comp., Manning	500	
Tryon Timber Co., Manning	10,190	
Turbeville Sportswear	6,650	
Wingard & Coker, Inc., Turbeville	2,310	
Wingard, J. D., Turbeville	2,630	
No. of Accounts for County 36		$ 1,852,530

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
COLLETON		
A. B. Investment, Walterboro	$ 9,290	
A. B. I. Aluminum Product, Walterboro	4,710	
*American Peat & Organics		
Asten Hill Mfg. Co., Walterboro	395,860	
Balchem Corp., Green Pond	120,720	
Becker Sand & Grav. Co., Inc., Givhans	370	
Besteel Co., Inc., Walterboro	72,550	
Branchville Turning Wks., Ruffin	2,440	
Braunstein, Dinah, et. al., Walterboro	7,500	
Clyde D. Ackerman	26,780	
Coastal Lumber Co., Walterboro	61,450	
Coastal Lumber Company, Walterboro	10,190	
Coburg Dairy, Inc., Walterboro	9,750	
Colleton Tile & Conc. Co., Walterboro	9,270	
Corn, Ronald & M. Late, Walterboro	41,320	
Cummings Oil, Walterboro	15,820	
Dayco Corp., Industrial Park	574,410	
Holly Hill Lumber Co., Walterboro	195,520	
IBM Corporation	7,190	
ISI Mfg., Inc., Walterboro	68,870	
ISI Mfg., Inc., Walterboro	90,560	
J. P. Stevens & Co., Inc., Walterboro	929,220	
K. D. Tools of S. C., Inc., Walterboro	287,910	
Koppers Company, Inc., Walterboro	6,620	
Leslor Realty, Smoaks	92,610	
M & R Pack Co., Walterboro	11,690	
Mixon, Lucia D., Walterboro	26,390	
Padgett, W. C., Industrial Park	74,090	
Palmetto Sand Co., Inc., Colleton	330	
Plycraft Corp., Walterboro	740	
Press & Standard	33,880	
Puritans Fashions, Inc., Industrial Park	10,250	
Sanders Bros. Const. Co., Colleton	41,340	
Smoaks Mfg. Company, Smoaks	7,400	
Standard Plywood, Inc., Walterboro	52,620	
Teledyne Walterboro, Walterboro	104,900	
Upchurch Forest Prod., Inc., Walterboro	85,880	
Vestra Industries, Walterboro	11,180	
Walterboro Pole Co., Walterboro	4,520	
Warner & Swasey Fin. Corp., Walterboro	6,120	
Warren & Griffin, Inc., Williams	100,590	
Westvaco Corp., Walterboro	22,920	
Wood, Hilda H., Green Pond	8,160	
No. of Accounts for County 48		$ 3,643,930
DARLINGTON		
Acco Industries, Inc., Darlington	$ 3,730	
American Can Co., Darlington	859,050	
An Wall Industries, Darlington	4,230	
Andrews, Earl M. et. al., Darlington	2,590	
Asphalt Products Corp.	72,720	
Boyd Vault Co., Hartsville	13,340	
Burlington Industries, Society Hill	2,376,810	
Carolina Colonial Corp.	81,700	
Chesterfield Lumber Co., Darlington	65,060	
Columbia Seafood Company, Hartsville	2,980	
Consolidated Foods Corp., Hartsville	483,620	
County of Darlington, Hartsville	19,740	
Coxe, T. C., Jr., Montclare	7,460	
D and G Printers, Inc., Hartsville	3,810	
Darlington Const. Co., Inc., Darlington	440	
Darlington Ind., Inc., Darlington	21,490	
Darlington Roller Mill, Darlington	7,000	
Darlington Veneer Co., Inc., Darlington	117,690	
Datapoint Corporation, Hartsville	1,110	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Fairfield Company, Inc., Hartsville	19,290	
*Fiber Industries, Inc., Darlington	10,961,330	
Gainey, Joseph L., Hartsville	7,450	
Gates, Inc., Darlington	3,610	
Georgia Pacific Corp., Darlington	7,180	
Gootman, Ernest A., Darlington	5,250	
Hartsville Ind., Inc., Hartsville	7,820	
Hartsville Industries, Hartsville	61,220	
Hartsville Mfg., Co., Hartsville	15,010	
Hartsville Oil Mill, Hartsville	311,700	
Hartsville Oil Mill, Darlington	116,750	
Hartsville Publishing Co., Hartsville	23,870	
HRS Textiles, Inc., Darlington	21,160	
IBM Corporation	24,820	
International Min. & Chem., Hartsville	124,470	
J. H. Smith Mfg. Co., Inc., Lamar	35,780	
Knowles, Eugene A., Darlington	9,250	
Lane Mfg. Co., Inc., Hartsville	31,760	
Lion Chemical Labs, Inc., Darlington	5,340	
Lion Metallurgical Corp., Darlington	950	
Milliken & Co., Hartsville	502,570	
*N.L.E., Inc., Hartsville		
NCNB Leasing Corp., Hartsville	14,140	
New, Walter L. Jr., Hartsville	3,230	
Northern Telecom, Inc., Darlington	60	
Nucor Corp., Darlington	3,558,960	
Nucor Corp., Darlington	3,990	
*Nucor Corp., Darlington		
Nytronics Comp. Group, Inc., Darlington	190,200	
Oceana Corp., Off Hwy. 52	19,520	
P.F.C., Inc., Hartsville	2,940	
Pallet Makers, Inc., Montclare	36,730	
Palmetto Can Corporation, Darlington	3,570	
Pepsi Cola Bottling Co., Hartsville	12,620	
*Perfection American Co., Darlington	694,590	
Pet Dairies, Hartsville	8,130	
Porters Service Press, Hartsville	650	
Powers, W. O., Darlington	36,390	
Red Fox Apparel, Inc., Hartsville	18,310	
Red Fox Investments, Hartsville	21,340	
Remco, Darlington	1,290	
Roller Bearing Corp. of S. C., Hartsville	59,510	
Schofield, R. P., Darlington	2,630	
Schofield, R. P. Jr., Darlington	12,400	
Sherman Mfg. Co., Darlington	4,180	
Smith Ready Mix Conc., Hartsville	4,440	
Society Hill Associates, Society Hill	82,110	
Sonoco Products Co., Hartsville	4,206,610	
Sonoco Products Co., Mt. Clare	66,030	
Sonoco Products Company, Hartsville	15,750	
Sperry Corporation, Society Hill	4,190	
Sumter Dairies, Hartsville	10,230	
Sure Klean Enterprises, Hartsville	46,790	
Textest, Inc., Society Hill	90	
Union Carbide Corp., Darlington	22,840	
Wrenn Brothers, Inc.	4,450	
No. of Accounts for County 98		$25,619,060
DILLON		
Apac Carolina Inc.,	$ 420	
Asphalt Products Corp., Floyd Dale	6,600	
Buck Creek Industries, Dillon	182,360	
Burlington Ind., Inc., Dillon	258,570	
Caro Maid Ice Cream Co., Dillon	24,470	
Carpostan Industries, Inc., Lake View	219,330	
Carpostan Yarns, Inc., Lake View	43,850	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Craftex Creations, Inc., Latta	173,910	
Craftex Creations, Inc., Latta	157,490	
Davids of Dillon, Inc., Dillon	103,130	
Dillon Apparel, Inc., Dillon	10,400	
Dillon Furn. Mfg. Co., Inc., Dillon	22,200	
Dillon Veneer & Plywood, Dillon	58,220	
Dillon Yarn Corp., Dillon	73,190	
Dillon Yarn Corporation, Dillon	519,210	
Diversified Plastics, Inc., Latta	9,120	
*Floydale Apparel, Floydale		
Greater Peedee Press, Inc., Latta	12,320	
Herald Multiforms, Inc., Dillon	29,830	
Heritage Sportswear, Lakeview	87,630	
IBM Corporation,	7,580	
Lake View Finishing, Inc., Lake View	34,250	
Leco Corporation, Dillon	89,530	
Leco Corporation, Dillon	61,670	
Little Cotton Mfg. Co., Hamer	158,630	
LMJ Associates, Dillon	316,790	
*MCS Fashions, Hamer		
Mohasco Ind., Inc., Dillon	1,256,030	
Packaging Corp. America, Near Latta	536,940	
Palmetto Properties, Inc., Hamer	5,150	
Pepsi Cola Bottling Co., Dillon	12,240	
Robich, Zoenka,	2,210	
Rownd & Son, Inc., Dillon	23,040	
Smith, Lamar, Floydale	5,780	
Sperry Corp. Univac, Dillon	1,440	
Wallace, Gerald C. Jr., Latta	12,600	
Wix Corporation, Dillon	835,370	
No. of Accounts for County 40		$ 5,351,500
DORCHESTER		
Aluminum Finishing Co., Summerville	$ 2,170	
*Ashley River Lumber Co., Ridgeville	31,780	
Associated Properties, St. George	37,140	
Becker Sand & Grav. Co., Inc., Summerville	160	
Becker Sand & Grav. Co., Inc., Grover	22,430	
Bellwright Ind., Inc., Summerville	64,490	
Briteline Extrusions, Inc., Summerville	11,030	
Carolina Capacitors, Inc., Ridgeville	47,770	
Carolina Industries, Inc., St. George	4,470	
Carolina Rubber Co., Inc., Jedburg	2,580	
Carolina Trade Zone, Summerville	15,010	
Carolina Trade Zone, Summerville	70,780	
Carolina Truss Systems, Jedburg	7,710	
Carter Moore Process Corp., Summerville	54,910	
Carter Moore Processing, Summerville	28,250	
Central Redi Mix, Charleston Hgts.	13,160	
Coburg Dairy Prod., Inc., Summerville	11,250	
*Collins Ice Co., St. George	3,100	
Dorchester Brick Works, Summerville	970	
Dorchester Ceramics, Inc., Summerville	35,750	
Dorchester Coca Cola Bot., Summerville	80,220	
Dorchester, Inc., Summerville	23,940	
Extruded Al. Co., Inc., Summerville	1,530	
Exxon Corporation, Summerville	2,917,680	
Giant Portland Cement Co., Harleyville	1,852,100	
Giant Portland Cement Co., Site	630	
*Gifford-Hill & Co., Inc., Harleyville	2,123.110	
Gressette, Douglas E., Charleston Hgts.	2,150	
Hayes, George O. Jr., Summerville	19,220	
Hayes, George O. Jr., Summerville	40	
IBM Corporation,	23,480	
Infinger Lumber Co., St. George	14,240	
*Infinger, Thomas Stephens, St. George		
ITT Grinnell Valve, St. George	113,960	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*Kores, Inc., Summerville		
*Korman Mann, Summerville		
Memorex Dic., Summerville	22,210	
Miscellaneous Products, Near Jedburg	1,450	
Ramsey Tool & Engr. Co., Summerville	2,780	
Robert Bosch Corp., Charleston	3,215,490	
Salisbury Brick Corp., Summerville	121,890	
Salisbury Brick Corp., Summerville	17,470	
Selective Industries, Inc., Summerville	300	
Southeastern Mach. & Main., Summerville	12,150	
St. George Realty Corp., St. George	48,220	
Star Redi Mix, Inc., Harleyville	3,240	
Sullivan, R. W., Summerville	17,230	
Sullivan, Ralph W., Summerville	12,190	
*Summ Green Partnership, Jedburg		
*This Minute of Carolina, Summerville		
Tidewater Lumber Co., Dorchester	20,920	
USCOA International, St. George	8,680	
Wellington Book Systems, Summerville	51,350	
Wellington Home Prod., Summerville	3,840	
West Ashley Lbr. Co., Inc., Summerville	480	
Westvaco Corp., St. George	54,500	
*Westvaco Dev. Corp., Summerville	853,020	
Wheelabrator Financial, Summerville	9,890	
Willard, C. Kenneth, Jedburg	11,270	
No. of Accounts for County 71		$12,125,780
EDGEFIELD		
American Oil Company, Edgefield	$ 80,490	
B. L. Mims & Sons Co., Inc., Off Hwy 25 Outside	11,800	
B. L. Mims & Son Lbr. Co., Inc.	11,830	
Champion Int. Corp.	1,640	
Crest Mfg. Co., Edgefield	23,360	
Diversified Ind., Inc., Trenton	58,350	
Edgefield Advertiser, Edgefield	12,860	
Federal Pacific Elec. Co., Edgefield	327,630	
Gulf Oil Corporation, Edgefield	130,150	
Hughes, Lillian H. Cooner, Johnston	8,650	
Humphries, Elaine C., et. al., Johnston	6,040	
IBM Corporation	13,730	
International Paper Co., Trenton	9,440	
Johnston Flour Mills, Inc., Johnston	62,150	
*Kendall Co., Edgefield	121,110	
Larkin Land Co., Edgefield	28,460	
*Milliken & Co., Johnston	326,500	
Nomrah Concrete, Johnston	2,930	
Phillips Petroleum Co., Edgefield	100,860	
Reynolds, Grace R., Trenton	3,310	
Riegel Textile Corp.	363,260	
*Salem Carpets, Trenton	441,730	
*Salem Carpets, Trenton	233,100	
Southern Facilities, Inc., Edgefield	81,210	
Star Fibers, Inc., Edgefield	267,590	
Stone Mfg. Co., Johnston	33,600	
Tranter, Inc., Edgefield	245,440	
Wrenn Brothers, Inc., Edgefield	5,010	
No. of Accounts for County 33		$3,012,230
FAIRFIELD		
*Bankers Life Co., Winnsboro	$233,100	
Bishopville Realty Co., Winnsboro	22,890	
Brooks Granite Corp.	1,450	
Brooks, James Pope Sr. & J., Winnsboro	580	
Catawba Timber Co., Winnsboro	4,180	
Champion International, Blair	3,460	
Champion International, Smallwood	3,290	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Charm Corp., Ridgeway	224,240	
*Fairfield Ind. Services		
Fairfield Mfg. Co., Winnsboro	2,800	
Fairfield Spreader Serv., Monticello	1,940	
Frazier, Frances C., Broad River	440	
*H. M. Hentz & Son, Winnsboro	4,190	
*I.M.I., Inc., Jenkinsville		
IBM Corporation	11,690	
International Paper Co., Winnsboro	9,340	
Interstate Materials Co., Jenkinsville	80	
Lone Star Industries, Blair	23,910	
Manhattan Industries, Winnsboro	21,810	
Martin Marietta Corp., Rion	9,770	
McMaster, F. C. & Q. W., Winnsboro	10,720	
Noland, Wade & D. Yoder Jr., Mitford	13,260	
*Peterson, Willene K.		
Phillips Granite Co., Winnsboro	16,510	
Rachlin Furn. of Carolina, Winnsboro	90,780	
Standard Products Co., The, Winnsboro	382,920	
The J.P.M. Co. of S. C., Inc., Winnsboro	52,030	
Union Camp Corp., Broad River	8,690	
Uniroyal Fiber & Textile, Winnsboro	706,510	
Westbrook, Robert A., Monticello	600	
Westvaco Corp., Winnsboro	8,780	
Winnsboro Builders Suppl., Winnsboro	2,920	
Winnsboro Granite Corp., Rion	810	
Winnsboro Granite Corp., Rion	13,190	
Winnsboro Plywood Co., Winnsboro	8,730	
Winnsboro Veneer Co., Inc., Winnsboro	26,300	
No. of Accounts for County 42		$1,921,910
FLORENCE		
A. B. Dick Co., Lake City	$ 331,990	
A. Q. Industries, Inc., Timmonsville	88,280	
Acme McCrary, Florence	113,610	
Air Products & Chem., Inc., Florence	2,990	
Aluminum Ladder Corp., Florence	21,110	
American Bakeries, Inc., Florence	379,890	
American Trophy Co., Inc., Florence	1,060	
Apac Carolina, Inc., Florence	20,500	
Artisan	460	
Asphalt Products Corp., Florence	30,300	
Avon Dale Mfg. Co., Inc.	2,320	
Avon Dale Mfg. Co., Inc., Olanta	103,590	
Becker Sand & Grav. Co., Inc., Johnsonville	10,220	
BFJJMMTO Partnership, Pamplico	23,100	
Big Brick Warehouse Co., Inc., Lake City	46,210	
Blount, Jean W., Florence	18,490	
Brown Boveri Elec., Inc., Florence	327,740	
Bulkspun Mills, Inc., Olanta	45,020	
C & W Sales Co., Florence	9,530	
Cameron, William M., Florence	1,890	
Cameron Wood Prod., Florence	5,290	
Caro Eastern-Turner, Inc., Pamplico	17,380	
*Carolina Jig & Fix Co., Florence		
Carter Mfg. Co., Inc., Lake City	17,240	
Charles Ingram Lumber Co., Florence	157,010	
Chavis Tool & Mfg. Co., Inc., Timmonsville	1,200	
Coastal Coca Cola Bottl., Florence	160	
Coble Dairy Products Co.	51,150	
Coble Dairy Products, Inc., Florence	6,830	
Consolidated Foods Corp., Florence	307,640	
Construction Invest., Florence	61,430	
Cramer, Helen M., Florence	39,380	
Davis, Jack M., et al., Timmonsville	6,310	
Dimmery, Daniel O., Florence	3,430	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Doric Management Co., Lake City	17,010	
D.P.F. Asset Mgmt. Corp., Florence	35,730	
Driwood Moulding Co., Inc., Florence	80,140	
*E. I. DuPont de Nemours Co., Florence	10,906,210	
Eastern Fibers, Inc., Pamplico	14,400	
Equitable Life Assur. Soc., Florence	296,630	
F. W. Capacitors, Inc., Florence	5,650	
FCX, Inc., Pamplico	1,880	
Florence Conc. Prod., Inc., Florence	89,790	
Florence County Arpt. Co., Florence	2,730	
Florence Filters, Florence	70	
Florence Iron & Steel Co., Florence	69,550	
Florence Mach. Prod., Inc., Florence	5,810	
Florence Mfg. Co., Florence	9,840	
Florence Morning News	117,190	
Florence Realty Corp., Florence	32,340	
Floyds Enterprises, Inc., Florence	4,000	
Frick, Doris B., Coward	2,520	
General Electric Co., Florence	2,357,740	
Georganne Apparel Co., Inc., Lake City	13,510	
Giles, Edward R., et al., Florence	9,560	
*Godwin, James W., Lake City	6,830	
Greer, Jack D., Florence	10,080	
Hicks, Dewey	4,000	
Hill, Mary H., Timmonsville	2,840	
Holmes, Aline S., et al., Florence	21,210	
Hopkins, Ernest B., Jr., Coward	1,050	
Hudson Metal Works, Florence	15,220	
IBM Corporation	59,020	
Industrial Park Ptrship., Florence	24,780	
Ingram, Charles N., Florence	9,350	
Ingram, Charles N., et al., Florence	2,100	
Int. Minerals & Chem. Corp., Florence	20,940	
International Knife, Florence	197,710	
J. J. Frick Sawmill, Inc., Coward	5,810	
J. P. Stevens & Co., Inc., Pamplico	376,490	
J. P. Stevens & Co., Inc., Pamplico	615,490	
J. S. Dixon Lumber Co., Lake City	31,640	
*John Blue Company, Timmonsville		
Johnsonville Mfg. Co., Johnsonville	52,920	
Jones, J. E. & Maggie D., Florence	1,740	
Koppers Co., Inc., Florence	341,580	
Korn Industries, Inc., Florence	27,950	
Kraft, Inc., Florence	64,400	
La Z Boy East, Florence	54,440	
La Z Boy East, Florence	750,880	
Laffitte, Henry S., et al., Florence	9,240	
Lake City Dev. Corp., Lake City	114,510	
Lake City Mfg. Co., Lake City	2,920	
Laneco, Florence	4,580	
Marlowe Mfg. Co., Florence	68,110	
Mars Bluff Ind., Inc.	28,080	
Marsh Plywood Corp., Pamplico	58,660	
*Marshall, W. & Ouzts, H. M., Florence	4,310	
MCC Electronics, Florence	8,210	
McCall Farms, Inc., Effingham	30,710	
McLaughlin, I. J. L., Jr., Florence	2,110	
Mr. Mulch Soils, Inc., Evergreen	3,600	
National Fibers, Inc., Pamplico	4,970	
Ness Textile Assoc., Inc., Florence	11,970	
Nova Realty, Timmonsville	28,360	
Olanta Ind. Board, Inc., Olanta	85,680	
*Ouzts, Wilbert, Inc., Florence	3,240	
Oxford Textile Corp., Timmonsville	85,460	
Palmetto Packaging Corp., Florence	8,020	
Pantom Ltd., Florence	3,370	
*Paramount Eng. & Tools Co., Florence		

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Pattillo, George W., et al., Florence	4,210	
Pattillo Printing Co., Inc., Florence	5,470	
Pee Dee Tank Company, Florence	33,010	
Pepsi Cola Bottling Co., Florence	137,530	
Pepsi Enterprises, Florence	22,050	
Plasti Magic Enterprises, Florence	1,140	
Poston, Sophie F., Johnsonville	2,940	
Ragsdale, T. S., Estate of, Lake City	8,300	
Rapco Foam, Inc., Florence	20,430	
Ready Mix Conc. Co., Florence	18,230	
Richardson Logging Co., Effingham	3,200	
Roundwood Corp. of Amer., Florence	58,520	
S. C. Ind., Inc., Florence	4,306,310	
S. C. Prestress Corp., Lake City	24,280	
Scranton Redi Mix, Inc., Coward	12,660	
Shaw Walker Co., Florence	251,470	
Sherman Mfg. Co., Inc., Florence	210	
Skyline Mfg. Co., Coward	43,100	
So Car, Inc., Florence	84,070	
Sonny's Old Fash. Skins, Florence	35,680	
Sparrow, H. G., Florence	5,460	
Star Liquid Mach. Corp., Timmonsville	8,070	
Stem Industries, Inc., Johnsonville	240,210	
Stone Farm Supply, Johnsonville	7,110	
Stricklin, Allie M., Florence	5,250	
Stricklin Printing Co., Florence	3,360	
Superior Machine Co., Inc., Florence	193,230	
Superior Products, Inc., Scranton	280	
Swamp Fox Storage, Inc., Florence	103,950	
T. S. Ragsdale Co., Inc., Lake City	72,560	
T. S. Ragsdale Co., Inc.	18,070	
Talon, Inc., Lake City	301,290	
*Tidelco, Timmonsville		
Timmonsville Stor. Co., Inc., Timmonsville	3,360	
Tinsley Plywood Corp., Florence	21,580	
Truluck, James P., Jr., Lake City	5,300	
Turnco, Inc., Florence	26,270	
Tyler, Dan, et al., Florence	26,260	
Tyler Plywood Corp., Florence	30,990	
Union Carbide Corp., Florence	1,090,140	
Vulcraft Div. Nucor Corp., Florence	384,770	
Wallace Concrete Co., Inc., Florence	2,380	
Watford, Jerry & Rose M., Florence	9,770	
Wellman, Inc., Johnsonville	331,800	
*Wellman, Inc., Florence		
*Wellman, Inc., Lake City		
Wellman, Inc., Fiber, Johnsonville	1,503,680	
Wellman Inc., Plastics	220,610	
Wellman Ind., Inc., Johnsonville	385,240	
*Wellman Industries, Inc., Florence		
Yahnis, Chris J. Corp.	7,140	
Yarn Industries, Inc., Lake City	252,120	
Yopp & Co., Florence	39,500	
Young, Cleo A., Timmonsville	2,630	
Young, J. Givens, Florence	38,120	
Young Pecan Shlng. Co., Florence	111,590	
No. of Accounts for County 175		$ 30,114,530
GEORGETOWN		
*3 V. Chemical Corp., Georgetown	$ 167,660	
A. G. Whaley Co., Andrews	8,610	
Accuray Leasing Corp., Georgetown	6,160	
Accuray Leasing Corp., Georgetown	4,880	
Air Products & Chem., Inc., Georgetown	670	
Amerada Hess Corp., Georgetown	95,900	
American Cyanamid Corp., Georgetown	136,150	
American Cyanamid Corp., Georgetown	21,000	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Andrews Apparel Co., Inc., Andrews	18,860	
Andrews Industrial Dev., Andrews	27,830	
*Andrews Wire Division, Andrews	760,260	
Apac Carolina, Inc.	9,220	
Apac Carolina, Inc.	8,700	
Argus Leasing Corp., Andrews	4,910	
Arizona Chemical Co., Georgetown	1,510	
Asphalt Products Corp., Georgetown	14,790	
Beck, C. J., Dr., Georgetown	2,360	
*Black River Industries, Andrews		
Carolina Casuals, Inc., Georgetown	5,500	
Carolina Coca Cola Bt. Co., Georgetown	12,080	
Charles Ingram Lumber Co., Andrews	28,200	
Coastal Wire Company, Inc., Andrews	42,140	
Cumberland Screw Prod., Georgetown	1,690	
Davis, Mary Herbert, Georgetown	11,550	
*Eagle Electric Mfg. Co., Georgetown	89,760	
Gabella, Donald & Ruther, Hemingway	2,210	
Georgetown Can. Dry Bttlg., Georgetown	64,520	
Georgetown Comm., Inc., Georgetown	13,820	
Georgetown Dev. Corp., Georgetown	17,230	
*Georgetown Ferreduction, Georgetown	1,135,470	
*Georgetown Steel Corp., Georgetown	5,289,990	
Georgetown Steel Corp., Georgetown	85,050	
Georgetown Steel Corp., Georgetown	6,830	
Georgetown Steel Corp., Georgetown	3,150	
Georgetown Steel Corp., Georgetown	9,980	
Georgetown Steel Corp., Georgetown	7,880	
Georgetown Steel Corp., Georgetown	7,350	
Georgetown Tex. & Mfg. Co., Andrews	218,780	
Georgia Pacific Corp., Jamestown	2,100	
Glass, Joseph H. & Ruth, Georgetown	11,840	
Great American Mgmt. Serv., Georgetown	5,610	
Hammock Shop & Nursery, Pawleys Island	35,540	
Harry White Sales & Serv., Andrews	18,670	
IBM Corporation	26,910	
International Mill Serv., Georgetown	180,260	
International Paper Co., Georgetown	4,639,480	
International Paper Co., Georgetown	242,980	
International Paper Co., Georgetown	415,840	
International Paper Co., Sampit	426,900	
James River Limestone Co., Jamestown	94,290	
Jones, Ellen A., Andrews	1,050	
Koppers Co., Inc., Georgetown	6,210	
M & T Chemicals of S. C., Andrews	124,140	
Martin Marietta Corp., Jamestown	157,010	
McDaniel, W. D., Andrews	16,800	
Oneita Knitting Mill, Andrews	531,000	
Oneita Knitting Mill, Andrews	54,870	
Oneita Knitting Mill, Andrews	62,580	
Plugs, Inc., Georgetown	2,710	
*Plusa, Inc.		
Rogerson, Roberta H., Georgetown	1,790	
Rogerson, William W., Georgetown	4,730	
Rogerson, William W. & Rob, Georgetown	6,830	
S. C. State Ports Authy.	136,500	
Seaboard Coastline R. R., Andrews	7,880	
Sisco, Inc.	10,770	
Skyline Mfg. Co., Georgetown	24,600	
Southeast Wire Fabs, Inc., Hemingway	3,520	
Thomas Mfg. Co., Inc., Georgetown	157,170	
Union Carbide Corp., Steel Corp. Main Plt.	7,880	
Walker, P. Inman, Jr., 2 Mi W of US 701	14,710	
Westvaco Corporation, US 521, Andrews	17,800	
Westvaco Corporation, Andrews	110,480	
Williams Plastics, Inc., Georgetown	3,290	
Williams, Winfred J., Near Georgetown	2,790	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Winyah Conc. & Block Co., Georgetown	40,920	
Wrenn Brothers, Inc.	30,380	
No. of Accounts for County 95		$ 15,981,480
GREENVILLE		
200 Easley Bridge Rd.	$ 197,930	
Abrams Bannister Realty, Greenville	14,060	
Abrams Bannister Realty	5,560	
Acme Realty Co., Inc., Greenville	11,360	
Adams, Inc., Greenville	550	
Adams, Jean D., Greenville	36,540	
Aiken, Hugh K., Jr.	32,880	
Air Products & Chem., Inc., Greenville	3,200	
Air Products & Chemicals	4,800	
Air Products & Chemicals, Greenville	310	
Airco Temescal Div., Greenville	12,210	
*Alco Roll Grinding, Inc., Donaldson Center		
Alexander Machinery, Mauldin	16,850	
Alexander, W. J., Mauldin	51,730	
Allied Products Corp., Travelers Rest	265,630	
Allied Products Corp., Travelers Rest	123,120	
Allied Services, Inc.	4,760	
*Al's Frame Shop		
Al's Frame Shop, Inc., Travelers Rest	1,300	
AM International, Inc., Greenville	600	
Amer. Financial Leasing, Simpsonville	140	
American Aluminum Fdry.	61,050	
American Hoechst Corp., Greer	5,962,060	
American KA RO Corp., Greenville	80,310	
American Lease Plans, Mauldin	17,540	
American Mobile Corp., Greenville	3,180	
American Monorail, Inc., Greenville	279,680	
American Press, Inc., Greenville	3,760	
Amico Cold Drawn, Greenville	160,950	
Anderson Stamp & Engravn., Greenville	2,910	
Arkon Corporation, Green Whse. & Dist.	237,390	
Arlmar Realty Co., Greer	20,520	
Arlmar Realty Corp., Greenville	60,900	
Armin Plastics S. C., Inc., Greenville	252,140	
Armin Plastics S. C., Inc., Greenville	44,680	
Aron, Jerome I., Trustee, Simpsonville	78,020	
ASC Meat Imports Ltd., Inc., Greenville	24,470	
Ashmore Mfg. Co., Inc., Greenville	42,740	
Ashmore Mfg. Co., Inc., Greer	8,400	
Ashworth Bros., Inc., Greenville	90,190	
Ashworth Bros., Inc., Simpsonville	18,310	
Ashworth Products, Inc., Simpsonville	47,250	
Associated Packaging, Inc., Greenville	13,650	
Astec Industries, Inc., Simpsonville	37,950	
B & B Black Box Co., Inc.	190	
B & B Industries	15,020	
*B & I Electronics, Inc., Donaldson Ctr.		
*B & Y Printing, Co., Greenville		
*B&L Maint. & Machine		
B&T Manufacturing Co., Greenville	1,230	
Babcock & Wilcox, Greer	146,290	
Bahan Textile Machinery	99,390	
Bakery Realty of Greenvl., Greenville	34,650	
Balentine, George H., Greenville	12,620	
Ballard, Concrete Co.	20,040	
Ballenger Corp.	2,020	
Bamco Southern, Inc., Greenville	2,880	
Barbares Alum. Fdry., Greer	560	
Barber, Gerald L., Greer	30,240	
Barfield Printing Co., Greenville	18,130	
Barker Air & Hydrali., Greenville	3,240	
Barker Controls, Inc., Greenville	11,400	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Barker, Joan, Greenville	12,810	
Batchelder Blasius	2,910	
*Bayne, Jimmy		
Beason, Karl C., Greenville	2,630	
Beatrice Foods Co., Greenville	6,290	
Belham Associates, Greenville	32,450	
Bell, Charles & Louise, Fountain Inn	71,830	
Bell Pharmacal, Greenville	217,230	
Bensons of SC, Inc., Greenville	85,190	
Best Machinery Co., Inc., Greenville	4,780	
Bigelow Sanford, Donaldson Center	510	
Bigelow Sanford, Inc., Greenville	64,680	
Black Hawk Corporation, Greenville	13,870	
Blue Ridge Corp.	60,380	
Blue Ridge Corp., Greenville	141,210	
Blue Ridge Corporation, Greenville	15,160	
*Blue Ridge Reed & Wire		
Bon Faire, Inc., Greenville	1,080	
Bonaventure Partnership, Greenville	29,090	
Bond Textile Mach., Inc., Greenville	11,240	
Boorstein, William, Greenville	3,160	
Booth Electrosystems, Inc.	31,730	
Boranly Co., A Partnership, Piedmont	15,960	
Borden Co., Greenville	92,950	
Branyon, C. Henry	13,550	
Broad Realty, Inc., Greenville	17,540	
Brookline Carpets, Inc.	42,750	
Brown, E. F.	17,230	
Bruns Screen Print, Mauldin	13,190	
Burbage, Sara F., et al., Travelers Rest	21,010	
Burch, E. A.	6,830	
Burlington Ind., Inc.	194,490	
Burnett, Dennis, Mauldin	15,490	
Burton, Perry E., Fountain Inn	22,680	
Butler Road Mach. & Tool, Greenville	21,850	
C & T Mfg. Co., Fountain Inn	3,060	
C. F. Sauer Co., Mauldin	212,480	
C. H. Branyon Pipe Co., Greenville	8,040	
C. H. Patrick & Co., Taylors	148,210	
Cameron Corporation	33,500	
Camp Road Properties, Greenville	5,570	
Campbell, Jerry E., Greenville	5,470	
Carlton Printing Co., Greenville	1,670	
Carolina Belting Co.	24,160	
Carolina Carton Co.	107,560	
Carolina Fab. of Tr., Inc., Travelers Rest	21,810	
Carolina Plastics, Inc., Greer	12,650	
Carolina Plat & Stamp Co., Greenville	38,010	
Carolina Plating Wrks., Inc., Greenville	39,490	
*Carolina Printing Co.	19,320	
Carolina Products, Inc., Greer	44,990	
Carolina Rubber Hose	109,970	
Carolina Shirt Lining, Greenville	1,230	
Carolina Steel Corp.	254,080	
Carolina Sue, Inc., Greer	4,430	
Carolina Tool & Equip. Co., Travelers Rest	21,350	
Carotell Paper Board, Greenville	323,120	
Carter & Crawley, Inc., Greenville	20,280	
Carter Churchill, et al., Greenville	47,250	
Castings, Inc., Mauldin	7,740	
*Catawba Timber Co.		
Chace, Leonard S., III, Greenville	6,620	
Champion Bldg. Prod. Div., Greenville	2,810	
Champion Whse. Prop., Inc., Greenville	64,260	
Chas. S. Tanner Co., Greenville	47,810	
Chem Clean, Inc.	17,400	
Chemloid, Inc.	67,320	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*Chemsize, Inc.		
Chemurgy Products, Inc.	21,930	
*Cherry Investors, Inc., Fountain Inn	14,700	
Cincinnati Malacron, Inc., Fountain Inn	376,680	
Cincinnati Milacron, Inc., Fountain Inn	425,440	
City & County of Greenville	4,100	
City & Cty. of Greenville, Donaldson Center	4,100	
City & Cty. of Greenville, Donaldson Center	4,100	
City & Cty. of Greenville, Donaldson Center	4,100	
City & Cty. of Greenville, Donaldson Center	530	
City & Cty. of Greenville, Donaldson Center	4,120	
City & Cty. of Greenville, Donaldson Center	4,000	
City & Cty. of Greenville, Donaldson Center	3,470	
City & Cty. of Greenville, Donaldson Center	1,480	
City & Cty. of Greenville, Donaldson Center	1,260	
City & Cty. of Greenville, Donaldson Center	3,890	
City & Cty. of Greenville, Donaldson Center	1,620	
City & Cty. of Greenville, Donaldson Center	3,050	
City & Cty. of Greenville, Donaldson Center	3,520	
City & Cty. of Greenville, Donaldson Center	1,800	
City & Cty. of Greenville, Donaldson Center	57,750	
City & Cty. of Greenville, Donaldson Center	4,100	
City & Cty. of Greenville, Donaldson Center	68,570	
City & Cty. of Greenville, Donaldson Center	4,100	
City & Cty. of Greenville, Donaldson Center	10,090	
City & Cty. of Greenville, Donaldson Center	22,160	
*City & Cty. ofGreenville, Donaldson Center		
*City & Cty. of Greenville, Donaldson Center		
City of Greenville, Greenville	15,960	
Clarkson Bros., Inc., Greenville	47,440	
Classic Marble Ltd., Greenville	1,720	
Coates Bros. Inks, USA, Inc., Greer	10,600	
Coca Cola Bottling Co., Greenville	155,690	
Coleman, Harrison & Clara, Greenville	33,190	
*Collins, Jack & B. J., Greenville		
Colwood Co., Inc., Greednville	1,960	
Commercial Broadloom, Greenville	45,960	
Commercial Printing Co., Greenville	1,640	
Commonwealth Plan, Inc., Greenville	470	
Complex Industries, Greenville	1,800	
Computer Dynamics, Inc., Greer	2,240	
Cone Mills Corp., Greenville	833,950	
Cone Mills Corp., Greenville	369,700	
Continental Southern, Greenville	66,250	
Cooper, Troy & Mamie, et al., Greenville	14,360	
Copy Cat, Inc., Greenville	6,580	
Cree Company	116,390	
Creech Metal Fab., Inc., Simpsonville	46,870	
Cromtex Text. Mach. Corp., Mauldin	105,760	
Crosrol, Inc., Greenville	186,730	
Crown Metro, Inc., Donaldson Center	176,420	
*Crown Metro, Inc., Donaldson Center		
Crown Zellerbach Corp., Greenville	138,790	
Crucible Chemical Co., Greenville	78,930	
Curtiss Wright Corp., Fountain Inn	251,380	
Curtron Mfg. Co.	3,640	
*Custom Fiberglass, Greenville		
Cusotm Woodcraft, Greenville	560	
D & L, Inc., Greenville	50	
D & L Properties, Greenville	26,780	
D. H. J. Industries, Greenville	6,360	
Dan River, Inc.	724,670	
Dan River, Inc., Fountain Inn	303,190	
Dan River, Inc., Fountain Inn	1,005,750	
*Dan River, Inc., Fountain Inn	96,640	
Dan River, Inc.	802,020	
Dan River, Inc., Greenville	158,390	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Dan River, Inc., Greenville	170,150	
Dan River, Inc., Greenville	90,170	
Darbin Realty, Inc., Greenville	47,210	
Datapoint Corporation, Greenville	220	
Datapoint Corporation, Greenville	1,000	
Davidson, William E., Greer	3,160	
Davis 500, Inc., Taylors	4,850	
*Dearmond Enterprises, Donaldson Center		
Dee Jay Corp.	35,750	
Dennis, Wade H., Greenville	5,570	
*Dewey, Parks Jr. & Sons		
Dewitt International Corp., Greenville	102,100	
Diamond Wire Spring Co., Taylors	13,900	
Dill, Herman F., Jr., Greenville	52,190	
Dixie Darling Bakeries	40,820	
Dixie Packaging, Inc., Greenville	20,680	
*DM Company, Greenville		
Dobson, Leonard A., Greer	26,090	
Docks, Harry & Sara Life, Greenville	127,470	
Don L. Smith	8,620	
D. P. F., Inc., Greenville	27,050	
*Dubois, Parnell, Simpsonville		
Duchess Mop & Broom, Inc., Greenville	2,360	
Dyecontrol Systems, Inc., Taylors	1,070	
Dynagraphic, Inc., Greenville	15,830	
Dynamic Technology, Fountain Inn	43,530	
*E. M. J., Inc.		
Eagle Iron Works, Inc.	8,570	
Eagle Printing & Of. Supply, Taylors	3,210	
Eastern Business Forms, Greenville	137,320	
Edgcomb Metals Co., Greenville	307,620	
Edwards Hays Reynolds, Greenville	2,130	
*Ehling Katherine & Parks		
Eldego Associates, Greenville	4,940	
Electronic Techniques	850	
Elliott Metal Works	6,420	
EMB Tex. Corp., Greenville	522,980	
Embellishments Unlimited, Travelers Rest	174,410	
Embellishments Unlimited, Travelers Rest	14,310	
Emery Industries, Inc., Mauldin	330,370	
Engineered Prod. Con. Prof., Greenville	720	
Ends Bishop Crane Serv., Greenville	32,040	
Equipment Leas. Corp. of S. C., Greenville	12,030	
Ernest, Blakely, Jr.	52,330	
Ethox Chemicals, Inc., Greenville	78,920	
Fazio Realty, Taylors	29,610	
FCX, Inc., Greenville	2,510	
Fiber Industries	11,964,110	
First Bank Financial Corp., Greenville	2,270	
Flavor Inn, Greenville	820	
Fleming, Dorithy M., Greenville	1,630	
FMK Mfg. USA, Inc., Greenville	1,850	
Food Products Corp., Greenville	52,430	
*Fouke Company	209,220	
Franklin Dyed Yarns	67,730	
Frontier Electronics	23,540	
Furman University Fdt.	70,560	
G Corporation, Greenville	15,220	
G. F. League Co., Inc.	2,750	
G. M. Mechanical Corp., Greenville	29,860	
Garrett, Blake & David	60,380	
*Garrett, Blake & David		
Garrett, Blake P., Jr., et al.	44,000	
*Gaspard & Assoc., Greenville		
General Battery Corp., Greenville	161,430	
General Electric Co.	3,812,890	
General Nutrition Corp., Greenville	563,720	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Geometric Tool & Dye, Donaldson Center	3,390	
George & Mary Mappen, Taylors	6,300	
George Miler, Inc., Greenville	2,880	
*Georgia Ind. Realty, Greenville		
Gladding Corp.	158,820	
Golden Strip Associates, Fountain Inn	23,480	
Gossett Pipe Co.	860	
Grandfather Stove, Travelers Rest	320	
Graphicraft, Greenville	120	
Green, Parie J., Life E., Greenville	5,250	
Greenville Iron & Metal, Greenville	8,030	
Greenville Mat. & Awning, Greenville	5,570	
Greenville Metal Craft, Piedmont	13,600	
Greenville News Piedmont, Greenville	303,730	
Greenville Printing Co., Greenville	1,270	
Greenville Stage Equip., Greenville	2,190	
Greer Citizen	6,890	
Greerco Partners, Mauldin	81,380	
Gregge Sport Ltd., Greenville	80	
H & H Realty, Inc., Greenville	11,780	
H & H Tops, Inc., Greer	680	
H & R Industries, Greenville	9,200	
H. Fendrick, Inc.	12,510	
Hardwick, James & Ramona, Greenville	4,080	
Hardwood Mfg. Co.	17,310	
Hargil Realty Co., Travelers Rest	153,720	
Harmon, James B., Greenville	16,800	
Harotex, Inc., Taylors	5,060	
Hart Graphics, Inc., Simpsonville	753,880	
Hartness, Inc.	176,350	
Hartness, Inc., Greenville	51,660	
Hartness International.	56,200	
Hauser & Harrison, Inc., Greenville	7,040	
*Hawke Mfg., Greenville		
Hawkins, Cecil L., Greenville	21,000	
Hawkins, Clifton L., Travelers Rest	27,670	
Hayes Food Products	3,230	
Hazelwood, Dale L., et al., Greenville	29,200	
Helio Thermics, Inc.	1,790	
Hensons Concrete, Inc., Landrum	7,770	
Her Majesty Industries	51,330	
Her Majesty Realty, Inc.	414,120	
*Hi Flex Corporation, Taylors		
Hickory Springs Mfg. Co., Greenville	2,360	
*Hilton Davis Chem. Co., Greenville		
Hilton Davis Chem. Co., Greenville	8,980	
Holcombe Metal Fab., Greenville	750	
Hollingsworth, John D., Mauldin	55,710	
Huskey, Billy B.	21,630	
Huskey, Billy B., Greenville	7,270	
Husky Construction Co., Greenville	104,800	
IBM Corp., Greenville	346,800	
Industrial Coatings, Inc., Greenville	9,290	
Industrial Realty Co., Inc., Greenville	19,580	
Industrial Scrap, Inc.	111,170	
Information, Inc., Greenville	9,120	
Inland Properties, Inc., Greenville	8,790	
Insty Prints, Greenville	3,960	
Intape, Inc., Fountain Inn	349,940	
*Interstate Materials, Inc., Greer		
Intex Products, Inc.	122,240	
Intex Products, Inc., Greenville	23,560	
J. P. Stevens & Co., Inc., Piedmont	171,810	
J. P. Stevens & Co., Inc., Greer	390	
J. P. Stevens Co., Greenville	9,850	
J. P. Stevens, Inc., Piedmont	1,606,350	
J. P. Stevens, Inc., Piedmont	54,540	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
J. P. Stevens, Inc., Taylors	363,200	
J. P. Stevens, Inc., Greenville	1,892,160	
J. P. Stevens, Inc., Greenville	798,970	
J. P. Stevens, Inc., Greenville	758,980	
J. P. Stevens, Inc., Greenville	673,460	
J. P. Stevens, Inc., Slater	459,280	
J. P. Stevens, Inc., Greenville	1,170,290	
J. P. Stevens, Inc., Greer	1,241,290	
J. P. Stevens, Inc., Greenville	126,530	
J. P. Stevens, Inc., Piedmont	10,890	
Jack Dale Sewing Machine, Greenville	350	
*Jack Dobson Machine Wrks., Donaldson Center		
Jain Surendra, Greenville	1,580	
Jason Industries, Mauldin	7,950	
Jenkins, Richard B., Greenville	55,130	
Jerry Runion & Sons Fu., Greer	7,160	
Joe E. Robins Lmbr.	3,100	
John D. Hollingsworth, Mauldin	1,881,180	
Jones, L. E., Greenville	12,600	
Jordan, L. W.	34,440	
Jordan, Lambert W.	19,320	
Journeyman Machine Shop, Taylors	3,700	
K & K Realty Assoc., Travelers Rest	13,130	
Kent Mfg. Co., Greenville	32,320	
Keys, Ben G., et al.	72,240	
Keys Printing Co.	60,530	
Keys Printing Company, Greenville	13,730	
*King Printing Co., Greenville		
Kitchen & Perry, Inc., Greenville	2,070	
KM Fabrics, Inc., Greenville	122,490	
KM Fabrics, Inc., Greenville	82,890	
Koontz Hamden Fann Ptrs., Travelers Rest	40,880	
Kraft, Inc., Greer	110	
Krieger Development Co., Travelers Rest	37,590	
Krock, Edward, Greer	10,340	
Kufner Textile Corp., Simpsonville	65,500	
L. M. Industries, Inc.	2,420	
Langston, John T., et al.	55,960	
Laural Mfg. Company, Greenville	600	
Lawton, C. H., et al., Greenville	60,650	
Lawton Lumber, Inc.	6,520	
League, G. Frank	9,040	
Leslor Realty Co., Greenville	1,760	
*Li Chele Mfg., Inc., Greenville		
Little Texas Pallet	3,860	
*Loftis Stephen Print Co., Travelers Rest		
Loom Products Co., Inc.	6,650	
Lorraine Mfg. Co., Inc., Greenville	42,720	
Louis P. Batson, Inc.	18,790	
Louise Keilett	11,240	
Lucas, Cav, Greenville	2,709,720	
Macs Trusses & Bldg. Comp., Greenville	46,290	
Maiworm & Associates, Inc., Greer	7,800	
*Mappen & Assoc., Inc.		
Mar Ron Ind., Inc., Simpsonville	9,360	
*Mar-Chem., Inc.		
Margaret Harris	1,470	
Marshall & Williams Co., Greenville	36,740	
Martin, Inc., Greenville	5,570	
Mascoe Systems Corp., Conestee	30,550	
Mauldin, J. H., Greenville	9,660	
Mauldin Mfg. Co., Greenville	2,500	
Mauldin Mfg. Co., Greenville	230	
Max Shore Classics, Inc., Greenville	17,610	
Mayroncee Corporation, Greenville	3,360	
McAfee Mfg. Co.	55,760	
McCrary, W. H., et al.	10,510	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
McIntyre, Carl M., Greenville	170	
McIntyre Tool Service, Greenville	140	
McLaughlin Mfg. Co.	10,170	
McMahon, Faye T., Greenville	10,820	
*MDFC Equipment Leasing, Greenville		
*Meares, Larry & Thelma		
Memorex Finance Company, Greenville	24,260	
Messer Mirror Corp., Greer	26,350	
Messer Products, Inc., Greer	21,260	
Metal Crafts, Inc., Simpsonville	4,500	
Metal Engineering Co., Greenville	3,510	
*Metal Services, Inc., Conestee		
*Metromont Materials, Greenville	384,050	
*Metromont Materials, Greenville	22,510	
*Metromont Materials, Mauldin	12,810	
*Metromont Materials Corp., Spartanburg	12,700	
*Metromont Materials Corp., Landrum		
MFI, Inc., Greenville	20,780	
Micheles, Inc.	3,150	
Michelin Tire Corp., Joins Donald Cntr.	11,807,240	
*Michelin Tire Corp., Donaldson Center		
Milliken & Co., Marietta	828,980	
Milliken & Co., Marietta	1,299,590	
*Milliken & Co., Greenville	1,868,160	
Milliken & Co., Marietta	24,950	
Mills & Mills, Greenville	25,240	
Miner Saw Works, Inc., Greenville	19,050	
Minnesota Mining & Mfg., Greenville	1,759,530	
*Modern Warehouse, Inc., Fountain Inn		
Moller, Doris, Taylors	44,210	
*Monitor Electronics Corp., Greenville		
Monticello Drug Co., Taylors	440	
Moody Mfg. Company, Greenville	1,310	
Moore, P. H., Greenville	7,560	
Morton Norwich Prod., Inc., Greenville	562,190	
Morton Norwich Prod., Inc.	674,470	
Mount Vernon Mills, Inc., Simpsonville	385,140	
Na Mar Plastics Co., Inc., Taylors	29,190	
Nall, Kenneth, Greer	9,350	
National Enterprises, Inc., Greenville	21,720	
National Steel Crafters, Fountain Inn	4,510	
NCNB Leasing Corp., Greenville	39,750	
NCNB Leasing Corp.	26,260	
NCNB Leasing Corporation, Travelers Rest	4,000	
NCR Corporation, Greenville	8,160	
Nehi-Royal Crown	58,010	
Nicholls Mfg. Co., Greenville	550	
Niven, M. P., Greenville	25,200	
Nodine Printing Company, Greenville	6,330	
Nolen Print Co., Greenville	2,100	
*Nordson Corporation, Greenville		
Northwestern Lab, Greenville	8,880	
NTB Greenville, Inc., Greenville	8,200	
NTNL Distillers & Ch., Mauldin	51,020	
Nutex, Inc., Greenville	8,930	
Odell Shavers Bldg. Contr., Mauldin	9,770	
Old Grove, Partnership, Greenville	36,750	
Ontario Die Co. of Amer., Greenville	4,360	
Oppenheimer, M. E., et al.	32,450	
Orderest, Inc.	19,850	
Orders Realty Co.	72,040	
*Outlaw, Frank, L. II., Greer	305,450	
Outlaw Industries, Inc., Greer	51,510	
Owen Brothers, Inc., Behind Michelin	56,910	
P. C. S. Enterprises, Donaldson Center	57,980	
Palmetto Box Co., Greenville	39,780	
Palmetto Garment Co., Inc., Travelers Rest	530	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Palmetto Loom Reed, Greenville	8,510	
Palmetto Plastics, Inc., Greenville	4,930	
*Palmetto Plastics, Inc., Greenville		
Para Chem Southern	190,260	
Paris, Ira, et al.	78,860	
Pat-Chem, Inc., Greenville	32,820	
Patrick Mills, Greenville	990	
Payne Geraldine, Greenville	8,240	
Peden, John W., Greenville	43,480	
Pepsico, Inc., Fountain Inn	463,240	
Perma Pleating, Inc., Greenville	24,880	
Pet, Inc.	80,070	
Pet, Inc., Dairy Division, Greenville	21,360	
Pharmaceutical Assoc.	25,820	
*Phillips Industries, Greenville		
Piedmont Industries	51,430	
Piedmont Industries, Inc., Greer	9,050	
Piedmont Paint Mfg.	10,020	
*Pioneer Chemical, Inc., Greenville		
Pitts, J. W.	1,160	
Plasticbilt, Inc., Greenville	3,000	
Pleasantburg Mfg. Co., Greenville	30,890	
Poinsett Print & Letter, Greenville	4,170	
Polycraft, Inc., Greenville	7,100	
Polymer Industries, Inc.	364,900	
Postal Instant Press, Greenville	1,940	
Precision Research & Dev., Greenville	15,340	
Precision Wood Product, Greenville	3,760	
*Precision Woven Fbrglass, Greenville		
Print Shop, Inc., The,	4,550	
Printers 100, Inc., Greenville	3,860	
Printmasters, Inc., Greenville	2,960	
Profit Shar Plan & Trust, Greenville	28,610	
Progressive Equip., Inc., Simpsonville	27,150	
Provence, Jarrard Co., Greenville	16,110	
Putnam, Oscar B., Greenville	5,460	
Q Systems, Fountain Inn	9,800	
Quinn Machine Works, Greenville	2,240	
R. D. Company, Greenville	67,200	
R- Max, Inc., Greer	31,120	
Rainbow Neon Sign Co., Inc., Greenville	1,550	
*Ray, Loretta & Roy, Greenville		
Reliance Electric Co., Greenville	1,513,100	
*Rensol Corp., Mauldin		
Reynolds Leasing Ptrshp., Greenville	8,120	
Rice, Gladys S. Trust	44,310	
Richardson, W. H. Trst., et al., Greenville	16,170	
Richbourg Wilson, Inc.	770	
Riegel Textile Corp., Fork Shoals	21,280	
Riggers Serv. & Sup., Inc., Greenville	3,900	
Roconeco Corp., Taylors	26,640	
Rodrigue Properties, Greenville	8,090	
Rodrique Mfg. Co.	3,960	
Rodrique, Patrick & Susan, Taylors	1,240	
Roman Co., Greenville	13,470	
Roslin Corporation, Greenville	42,590	
Rudolph Investment Co., Greenville	35,590	
Runion, C. E., Greer	69,310	
Runion, Jerry D., Greer	20,190	
Ruschetti, John B., Taylors	1,050	
*Ruth Fashions, Inc., Greenville		
*Ryan Press, Greenville		
Ryan Resources, Inc., Greenville	15,210	
S. C. Box, Inc., Greenville	22,600	
S. C. Steel Corp.	59,980	
Schmidt, Ralph F. Trust, Greenville	9,940	
Schoolfield, W. B. & Jessie, Greenville	26,680	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Scott Press, Greenville	3,000	
*Segars & illis Stg. & Wh., Fountain Inn		
Semar Co., Inc., Greenville	510	
Service Machine Shop, Inc., Greenville	1,330	
Setters Tools, Travelers Rest	5,130	
Sew Simple Systems, Fountain Inn	2,900	
Sewell Plastics, Inc., Mauldin	273,950	
*Shaluly, Joseph & Martha, Greenville		
*Sharp Technology Corp., Fountain Inn		
Shedds Food Products	72,700	
Shehan, David P., Greenville	3,990	
Ship N Shore Prod. Corp., Travelers Rest	31,810	
Shirley, Jake J., Greenville	1,010	
Shirley, James Steven, Greenville	3,970	
Shirley, Mildred G., Greenville	17,430	
Shirleys Iron Works, Greenville	22,870	
Shore Co.	178,500	
Simpsonville Mills Co., Simpsonville	199,450	
Skytech, Inc., Mauldin	70	
Sloan Construction Co., Inc., Greer	27,830	
Sonoco Products Company, Fountain Inn	144,100	
Southeastern Kusan	207,860	
Southeastern Met. Prod., Inc., Greer	9,120	
Southeastern Paperboard, Piedmont	13,040	
Southern Machinery Co., Greer	66,890	
Southern Printing, Mauldin	1,380	
*Southern Reed & Wire, Inc.		
Southern Weaving Co., Simpsonville	37,250	
Southern Weaving Co.	320,190	
Span America, Inc., Greenville	14,080	
Spann, Donald C., Greenville	31,510	
*Spartan Hydraulics, Inc., Greer		
Specialty Steel Fab., Inc., Greenville	7,580	
Springfield, R. L. & Ruby H., Greenville	27,760	
Standard Mfg. Co., Greenville	2,540	
Standex Internatnl. Co., Simpsonville	130,370	
Star Paper Tube, Inc., Taylors	103,680	
Stedor Enterprises Ltd., Taylors	8,820	
Steel Fabricators, Inc., Travelers Rest	29,120	
Steel Heddle Mfg.	1,305,770	
Stewart, Frances, et al., Travelers Rest	58,910	
Stone, E. E.	261,660	
Stone Mfg. Co.	143,110	
Stone Mfg. Co., Greenville	2,730	
Stone Mfg. Company, Taylors	29,030	
Styles, Hubert M. & Thelma, Greer	12,300	
Sun Belt Corp., Greenville	19,320	
Superfrand Dairy Product, Greenville	136,720	
Superior Food Co., Greenville	6,840	
Swirl, Inc., Ware Place	3,700	
Swiss Tex, Inc., Piedmont	150,260	
Swiss Tex Incorporated, Piedmont	30,180	
T. C. I. Leasing, Inc., Greer	580	
T. C. I. Leasing, Inc., Greenville	2,080	
T. C. I. Leasing, Inc., Simpsonville	3,300	
T&S Brass & Bronz Wks., Inc., Travelers Rest	100,460	
Tandy Crafts, Inc., Greenville	850	
Tanner Chemical Co., Inc.	43,850	
Teague, Calvin F., et al., Greenville	20,840	
Terent Metals, Inc., Taylors	170	
Textron, Inc.	915,610	
Textube Corporation, Greer	223,610	
Textube Corporation, Greer	92,310	
Thackston, H. A. & Baynes D., Fountain Inn	15,760	
The Design Connection	50	
The Reynolds Co., Inc., Greenville	5,110	
Thermo Kinetics, Inc., Greenville	71,230	
Thomas, Harry L. & David L., Greenville	4,050	

TABLE NO. 43—MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Thompson, Fred W. & J. P., Jr., Greenville	1,680	
*Thompson, Harry M.	28,670	
Thompson, James A. & Joann, Greer	33,360	
*Titan, Inc., Travelers Rest		
Tool Rite Mach. & Dev., Inc., Greenville	1,360	
*Trade Enterprises, Inc., Greenville		
Tranoco, Inc., Greenville	17,150	
Trans Color, Inc., Taylors	3,890	
Trembley, Roy, Greenville	2,100	
Trumax, Inc.	68,180	
U. S. Leasing Corp., Greenville	1,320	
Union Carbide, Mauldin	2,441,980	
Union Carbide, Greenville	4,829,690	
Union Carbide Co., Mauldin	448,100	
Union Carbide Corp., Greenville	118,750	
*United Furniture Mfg. Co., Greer		
United Machine Works	49,790	
Universal Plastics	24,230	
Varat, Joshua E., Greenville	72,770	
Varinitt Corp., Greenville	4,770	
*Vector Mfg. Co., Fountain Inn		
Venitian Marble	2,630	
Venture Ride Mfg., Inc., Greer	10,160	
Vicellon, Inc., McCarter Rd.	338,300	
Vulcan Materials, Greenville	87,050	
*Vulcan Materials, Piedmont	92,400	
W. H. McCauley & Son, Greenville	3,800	
W. R. Grace & Co., Travelers Rest	154,690	
W. R. Grace & Co.	3,059,180	
Wallace Mike Bigelow, S.F.D., Greenville	237,300	
Wangner System Corp., Inc., Greenville	2,306,500	
Ware Place Apparel, Greenville	38,820	
Waters, Buford B. Trus., Greer	17,120	
*Watts, William, Trustee		
Western Textle Product, Greenville	7,630	
Wheelbrator Financl. Corp., Taylors	20,470	
Whitworth Feed Mill, Greenville	98,680	
Wikliffe Ornamental, Inc.	140	
Wilbert Burial Vault	59,230	
Wilhem, Linda E., Greer	35,240	
*Winkler, Floyd Linwood		
Wisconsin Wires, Inc., Travelers Rest	244,040	
Witry, Steven & Gilman J., Greenville	42,950	
Wrenn Brothers, Inc., Greenville	3,920	
Yeager Manufacturing, Inc., Greenville	9,090	
*Zupan Sand & Conc. Co., Greenville	13,440	
No. of Accounts for County 799		$102,245,610
GREENWOOD		
Abney, Josephine B., Greenwood	$ 1,980	
Aldrich Machine Works, Greenwood	69,810	
Allen Bros. Milling Co., Greenwood	18,450	
Arlmar Associates, Greenwood	33,080	
Atlantic Soft Drink, Greenwood	46,130	
Bagpipe Press, Inc.	2,880	
Bonds, Henry E. & Freida, Greenwood	17,130	
Borden, Inc., Greenwood	14,080	
Calutite, Shoals Junction	2,770	
Catawba Timber Company, Greenwood	2,120	
Central Trust Co., Greenwood	104,460	
Champion Intnl.Corp., Coronoca	4,190	
Chickasaw Processing Co., Greenwood	6,780	
Cincinnati Milacron, Inc., Greenwood	684,270	
Cincinnati Milacron, Inc., Greenwood	930	
Colprovia Asphalt, Inc., Stoney Point	7,330	
Columbia Silica Sand, Ware Shoals	750	
Concrete Services, Inc., Greenwood	9,720	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Continental Group, Inc., Shoals Junction	21,940	
Cox, C. B. Mrs., Troy	2,500	
Dell Industries, Inc., Ware Shoals	92,830	
Drinkard Printing Co., Greenwood	35,470	
*Dyna Lease, Greenwood		
*E. F. Cox Lumber Co., Troy		
E. L. Caldecott Gar. Co., Inc., Greenwood	2,280	
Emerald Sheet Metal, Inc., Greenwood	2,640	
F & F Company, Greenwood	7,780	
Fabriart, Inc., Greenwood	15,010	
Futura Mfg. Co., Inc., Ware Shoals	88,010	
G. E. Moore Co., Inc., Ware Shoals	17,540	
G. M. L., Inc., Greenwood	28,670	
*Gantt, Alton & Wayne, Ninety Six		
Garnetting Prop Inc., Greenwood	6,060	
Glasgow Printing Co., Greenwood	2,920	
GML, Inc., Greenwood	1,160	
GPI, Inc., Greenwood	5,360	
Greenwood Coca Cola Co., Greenwood	28,490	
Greenwood Industries, Inc., Greenwood	40,930	
Greenwood Mills, Greenwood	810,230	
Greenwood Mills, Greenwood	2,905,660	
Greenwood Mills, Greenwood	2,393,570	
Greenwood Mills, Greenwood	1,421,120	
Greenwood Mills, Ninety Six	750,690	
Greenwood Mills, Ninety Six	587,700	
Greenwood Mills, Greenwood	13,540	
Greenwood Mills, Ninety Six	613,640	
Greenwood Mills, Greenwood	636,190	
Greenwood Mills, Inc., Greenwood	285,340	
Greenwood Mop Co., Greenwood	5,890	
Greenwood Mop Factory, Greenwood	10,720	
*Greenwood Packing Plant, Greenwood	601,860	
Greenwood Ready Mix Conc., Greenwood	13,020	
Greenwood Warehouse, Inc., Greenwood	102,450	
Grendel Corporation, Greenwood	98,830	
Hammond, Rutledge Jr., et al., Greenwood	9,870	
Harmon, James B., Greenwood	30,980	
Heard, Charles & Barbara, Greenwood	5,520	
Hodges Concrete Prod., Hodges	7,960	
IBM Corporation	64,610	
Index Journal	72,830	
*Internatl. Sales & Sup., Inc., Greenwood		
ITT Rayonier, Verdery	1,890	
Jarvis Cutting Tools, Inc.	115,620	
Kirkman & Dixon Mach. Co., Greenwood	12,900	
Lawrence, J. Ben, et al., Greenwood	68,040	
Lightsey, W. Lamar, Greenwood	30,830	
Lone Star Ind., Inc., Coronaca	75,910	
Lundquist, Leonard E., Ninety Six	590	
M & M Pallets, Inc., Greenwood	3,740	
M. R. Development, Greenwood	184,750	
Major, Clarence A. Jr., Greenwood	2,100	
McGraw Edison Co., Greenwood	393,780	
MDFC Equipment Leas. Corp., Greenwood	24,330	
*Midland Ross Corp., Greenwood		
Millway Lumber Co., Inc., Bradley	29,010	
Monsanto Co., Greenwood	4,366,430	
Moore Business Forms, Inc., Greenwood	331,540	
Neptune Measurement Co., Greenwood	181,070	
Neptune Measurement Co., Greenwood	64,170	
*Neptune Measurement Co., Greenwood		
Ninety Six Canning Co., Ninety Six	5,930	
Ninety Six Mfg. Co., Ninety Six	107,840	
North Amer. Carbide S. C., Inc., Greenwood	9,870	
Oxford of Greenwood, Inc., Greenwood	11,760	
*Paige, Dorothy R., Shoals Junction		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Parke Davis & Co., Greenwood	1,239,080	
Parke Davis & Company, Greenwood	328,090	
Pet Dairy	14,330	
Piedmont Industries, Inc., Greenwood	9,870	
Pitney Bowes Credit Corp., Greenwood	2,820	
*Quality Neon Sign Co., Cokesbury		
Quick Copies of Greenwd., Greenwood	860	
Rainbow Neon Sign Co., Inc., Greenwood	3,360	
*Ray Lease Corp., Greenwood		
Reed, Talmadge B., Greenwood	8,860	
Reliance Electric Corp., Greenwood	323,580	
Riegel Textile Corp., Ware Shoals	1,301,720	
Riegel Textile Corp.	1,540	
Riegel Textile Corp.,	73,350	
Riegel Textile Corp., Ware Shoals	363,120	
Riegel Textile Corp., Ware Shoals	21,720	
Riegel Textile Corp., Ware Shoals	2,040	
Riegel Textile Corp., Ware Shoals	25,180	
Satterfield Const. Co., Greenwood	4,620	
Seaboard Coastline R. R. Co., Verdery	350	
*Shirleys Apparel, Inc., Shoals Junction		
Sipe, Doris Willis, et al., Cokesbury	3,210	
South Carolina Ind., Inc., Verdery	2,050	
Southern Brick Co., Ninety Six	440,840	
Stockman, Abner	2,170	
Stockman, Abner P., et al., Greenwood	61,960	
Stockman Lands, Inc., Greenwood	46,730	
Sullivan, Jack & Jack Jr., Hodges	1,010	
Synthetic Compounding, Inc., Greenwood	8,960	
*Synthetics International, Greenwood		
TCI Leasing, Inc., Lexington	560	
The Print Shop, Greenwood	1,550	
Union Carbide Corp., Greenwood	852,630	
Velux Greenwood, Inc., Greenwood	337,150	
Westinghouse Electric Co.,Greenwood	28,210	
Westinghouse Electric Co., Greenwood	1,161,720	
White Consolidated, Inc., Greenwood	143,190	
White Consolidated, Inc., Greenwood	425,190	
Wrenn Brothers, Inc., Greenwood	1,700	
No. of Accounts for County 146		$ 26,134,090
HAMPTON		
Anchor Plastics of Amer., Yemassee	$ 6,100	
Beaufort Wood Products	59,680	
Boswell Machined Prod., Hampton	3,730	
Coastal Engin. Prod. Co., Varnville	22,400	
Cummings Oil Co., Inc., Hampton	14,620	
D. & B. Mfg., Inc., Hampton	1,670	
Elliot Saw Milling Co., Estill	83,710	
Embler, Barbara M. & E. Boy, Varnville	92,930	
Embler Door Co., Inc., Varnville	82,010	
Engineered Fibergls. Prod., Estill	26,000	
Estill Mfg. Co., Estill	4,990	
Falcon Industries, Inc., Estill	27,570	
Gemco, Inc., of S. C., Hampton	15,320	
Georgia Pacific Corp., Varnville	234,400	
Gifford Mfg. Company, Gifford	1,070	
Gooding, John J., Hampton	2,110	
Hampton Bottling Works, Hampton	8,830	
Hampton County Pallet	1,110	
Hampton Tool & Die, Inc., Hampton	8,460	
Harrison, Jim Jr., Lena	11,980	
Hart, Pauline A., Yemassee	3,780	
IBM Corporation	3,550	
Ioa Data Corp., Hampton	110	
Jasper Realty Mgent. Corp., Estill	20,060	
*Jean Claude Barey, Yemassee		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Jim Harrison, Inc., Lena	1,460	
Morris, Gerald E., Estill	66,160	
Reichold Chemicals, Inc., Hampton	27,230	
Scovill, Inc., Estill	1,050	
*Smith & McElveen Prop., Varnville		
Southern Soya Corp., Estill	186,560	
T. O. Plastics, Inc., Hampton	5,330	
Westinghouse Elect. Corp., Hampton	1,786,580	
Westvaco Corporation, Hampton	52,020	
Wiggins & Son, Inc.	3,860	
Wiggins, R. G., Estill	1,680	
No. of Accounts For County 37		$ 2,868,120
HORRY		
A. V. X. Ceramics Corp., Myrtle Beach	$ 1,932,660	
*Aberdeen Mfg. Corp., Conway	128,180	
Ammons, Hayward, Red Hill	3,050	
Apac Carolina, Inc., Loris	24,050	
Apac Carolina, Inc., Socastee	13,460	
Apac Carolina, Inc., Nixons Crossroads	17,760	
Asphalt Products Corp., Conway	34,880	
AVX Corp.	95,970	
AVX Corporation, Myrtle Beach	237,030	
AVX Corporation, Myrtle Beach	64,130	
*Aynor Mfg. Co., Inc., Aynor		
Bankers Trst. Co. Own-Trus., Conway	44,050	
Bashor Woodcraft Co., Inc., Conway	24,490	
Batchelder-Blasius, Inc.,	1,060	
Big Concrete Supply, Inc., Myrtle Beach	19,040	
Boswell, Ila Pearl, Ave North	1,950	
Burroughs Sprayer Mfg., Tabor Rd.	18,330	
Caro Maid Ice Cream Co., Conway	590	
Carolina Strand Co., Inc., Woodward Ave.	31,610	
Carolina Supplies & Cem., Myrtle Beach	28,480	
Carolina Supplies & Ceme., Conway	1,140	
Causey, Milford L., et al., Conway	2,100	
Causey, W. J., et al., Conway	5,470	
Charles Lesters, Inc., Conway	31,420	
Coastal Coca Cola Bottl., Conway	28,090	
*Coastal Fabricators, Red Hill		
Coble Dairy Products, Myrtle Beach	24,570	
Coburg Dairy, Inc.	19,960	
*Coffee Butler Service, Inc.		
Conway Furniture Ind., Inc., Conway	22,290	
Custom Metal Fab., Inc., Myrtle Beach	4,860	
Eastern Shore Printing	50	
Easton Industries, Inc., Myrtle Beach	2,310	
Edge Mfg. Co., Inc., E. Of Conway	69,740	
*Electro Mechanical Corp., Myrtle Beach		
Escod Industries, Inc., Ocean Dr.	71,620	
Evans & Richardson Ptrs.	7,040	
FCX, Inc, Loris	4,510	
Ford, W. H., Myrtle Beach	16,700	
Four Seasons Ice Co., Myrtle Beach	26,110	
Four Seasons Ice Co., Conway	5,700	
Four Seasons Ice Co., Ocean Drive	11,560	
Furniture Veneers, Inc., Conway	16,280	
Gary, W. Pell	9,140	
Georgia Pacific Corp., Conway	76,040	
Georgia Pacific Corp., Conway	14,210	
Graham, James M. & Carol B., Myrtle Beach	3,940	
Grainger Ready Mix, Conway	2,130	
Grainger Ready Mix Co., Inc., N. Myrtle Beach	7,280	
Grayco Steel Corp., Conway & Beach	13,280	
*Grove Mfg. Co., Conway	1,719,820	
*Hardee Mfg. Co., Inc., Bluff Turn Left	46,630	
Haverford Corp., Conway	2,580	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
HMT Mfg., Inc., Conway	9,750	
IBM Corp., N. Myrtle Beach	86,920	
International Paper Co., Little River	42,170	
Jackson, Mary Emily, Myrtle Beach	1,050	
James Graham Steel Serv., Myrtle Beach	10,650	
Johnson Mfg. Co., Conway	33,890	
Kraft, Inc., Myrtle Beach	130	
Larry Robinson Trustee, Red Hill	14,180	
Lone Star Industries, Inc., Myrtle Beach	35,780	
*Loris Mfg. Co., Loris		
*Loris Mfg. Co., Inc., Loris		
*Loris Mfg. Co., Inc., Aynor		
*M. W.Tilghman, Little River Neck		
*Marlene Realty Corp., Loris		
*Marlene Realty Corp., Loris		
*McNair, Archie M., Myrtle Beach	16,590	
New South Forest Ind., Red Hill	4,940	
Newsouthforest Indus., Conway	379,510	
Oceanside, Inc.,N. Myrtle Beach Little Ri.	23,150	
Olney Corp., Conway	2,000	
*Pell Industries, Inc., N. of Hwy 501		
Pepsi Cola Bottl. Co., Conway	97,990	
Piver Corp., Conway	1,790	
Piver Corp., Conway	5,670	
*Precision Southeast, Inc.,		
R. C. Associates, Conway	14,700	
Seacoast Bldg. Center, Myrtle Beach	24,590	
Seacoast Bldg. Centers, Hwy. 501 Conway	22,880	
State Record Company, Myrtle Beach	111,830	
Stilley Plywood Co., Inc., Conway	40,700	
Stilley Plywood Co., Inc., Conway	61,500	
Sun Fashions, Inc., Conway	8,380	
Sun Fashions, Inc.	4,520	
Sun Publishing Co., Myrtle Beach	71,240	
T. S. Ragsdale Co., Inc., Conway	73,960	
Talon, Inc., Loris	260,560	
*Trenn, Inc.		
Union Tidewater Fin. Co., Conway	1,350	
*United Merchants & Mfg., Conway	840,430	
Waccamaw Clay Prod. Co., Myrtle Beach	264,570	
Webster, D. Williams, et al., Myrtle Beach	40,430	
Wolverine Brass Work, Conway	52,150	
Wolverine Brass Work, Conway & Beach	154,670	
Wood, Peter C., et al.	25,620	
No. of Accounts For County 113		$ 7,827,580
JASPER		
Best Mfg. Co., Ridgeland	$ 9,000	
Carolina Casting Corp., Hardeeville	3,390	
Coastal Abrasives,& Filt, Hardeeville	17,490	
Deerfield Sand Co.,Tilman	28,610	
Foxx Electronics, Inc., Ridgeland	940	
Fred Gretsch Enterprises	18,040	
*General Carbide, Ridgeland		
Hilton Head Chair Co., Inc., Ridgeland	2,030	
Jasper County Foundry, Hardeeville	5,140	
Jasper Realty Co., Ridgeland	37,230	
Scheer Foods, Inc., Hardeeville	4,450	
Toy Animals, Inc., Hardeeville	5,980	
Toy City, Inc., Hardeeville	22,260	
Upchurch, Cary E., Coosawhatchie	2,830	
Upchurch Forest Prod., Inc., Coosawhatchie	26,420	
No. of Accounts For County 15		$ 183,810
KERSHAW		
Anderson, Lewis F.& R., Camden	$ 4,240	
B. F. Goodrich Co., Elgin	702,710	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location		Assessed Value	Total For County
Banner Publishers, Inc.		27,510	
Boyle, Ford & West, Lugoff		400,050	
Boyle, West & Ford, Lugoff		497,700	
Camden Concrete Co., Camden		7,850	
Camden Hardwood Corp.		6,940	
Camden Manufacturing Co., Camden		710	
Campolong, John B. Jr., Camden		18,700	
Carolina Coca Cola Btlg., Camden		10,090	
Caston, M. Davis R. E. C., Lugoff		51,570	
Caston, M. Davis Real Est., Camden		26,570	
Catawba Timber Co., Westville		5,760	
Cogsdill Tool Prod., Inc., Camden		132,810	
Colonial Ironkraft, Camden		790	
Conder, John, Lugoff		16,170	
Davis Printing Co., Camden		12,520	
*Dawn, Inc., Lugoff			
Dawn, Inc., Lugoff		2,120	
Dean Dempsey Corp., Elgin		104,800	
*E. I. Dupont de Nemours Co., Camden		13,088,560	
E. I. Dupont de Nemours Co., Lugoff		28,940	
*Est. Of C. M. Shiver Jr., Camden		9,350	
*Est. of C. M. Shiver Jr., Camden		8,510	
Hardwicke Chemical Co., Elgin		571,500	
Hermitage, Inc., Camden		236,870	
IBM Corporation		13,160	
Jubilee Embroid. Co., Inc., Camden		80,410	
*Kendall Co., Bethune		1,628,080	
*Kendall Co., Camden		742,660	
Kendall Co., Bethune		20,600	
Koppers Co., Inc., Cassett		2,020	
Martin Marietta Aggregat., Elgin		113,070	
Matthews Internl. Corp., Kershaw		7,700	
MDFC Equipment Leas. Corp., Camden		20,480	
Oxford Industries, Inc., Camden		21,920	
Palmetto Sportswear, Inc., Bethune		9,620	
*Parker Pontiac Olds., Inc., Lugoff		6,130	
Parker Pontiac Olds., Inc., Lugoff		7,570	
Reeves Block Co., Camden		27,820	
Reeves, Elva H., Camden		670	
Reeves, Wallace R., Camden		4,410	
Rogers, Wofford & Janet C., Camden		6,410	
S. C. Industries, Inc., Elgin		470	
Seaboard Coastline R. R., Camden		7,140	
Skyline Mfg. Co., Camden		398,410	
Skyline Mfg. Co., Inc., Camden		183,490	
Timothy Eisenback, et al., of Camden		4,730	
Town & Country Mobile Hm., Lugoff		790	
Towne & Country Mfg. Co., Lugoff		16,310	
Union Carbide Corp., Camden		80,160	
Walters, Margaret Fife, Camden		64,680	
Wateree Chemical Co., Cassatt		7,010	
Wateree Textile Corp., Lugoff		284,540	
Webb Conc. Co., Lugoff		1,030	
Westvaco Corp., Lugoff		13,640	
Westvaco Corp., Camden		2,650	
Westville Lumber Co., Inc., Westville		61,810	
Whitehead Bros. Co., Elgin		64,800	
Whitehead Brothers Co., Elgin		20,660	
Whiting Metals, Inc., Lugoff		25,360	
Winslow Arms Company, Inc., Camden		2,740	
Wolfe Mechanical Co., Inc., Lugoff		31,340	
No. of Accounts For County 77			$ 19,957,830
LANCASTER			
3M Minnesco Division, Lancaster	$	1,290	
Addchek Coils, Inc., Ft. Mill		2,850	
Air Products & Chem., Inc., Lancaster		140	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Archer Daniels Mid. Co., Kershaw	268,590	
Ashe Brick Co., Van Wyck	401,720	
Atlantic Bottling Corp., Lancaster	44,420	
Atlantic Soft Drink, Lancaster	7,820	
Barton Printing Company, Lancaster	540	
Blackmon, Richard W., Lancaster	6,520	
Blackwell Limited, Kershaw	17,120	
Blackwell Ltd., Heath Springs	2,420	
Blakney, Jane D., Lancaster	880	
Carolina Coca Cola Bottl., Lancaster	13,870	
Carolina Conc. Prod., Inc., Elgin Community	6,420	
Champion Int. Corp., Lancaster	450	
*Chemlan Color & Chem., Inc.		
Circle Bearing Co.,Inc., Lancaster	2,660	
City Ice & Fuel Oil, Lancaster	2,720	
Consolidated Mach. Co.,Inc., Lancaster	17,040	
Continental Mfg. Service, Elgin Community	31,370	
Craftmans Press, Lancaster	990	
*Crocker National Bank, Lancaster		
Dana Corporation, Outside Lancaster	106,630	
Dean Dempsey Corp., Kershaw	27,070	
Design Space Interna., Lancaster	1,050	
Donald Parker Const., Lancaster	24,000	
*Duracell, Inc., Lancaster	1,104,750	
Duracell, Inc., Lancaster	30,320	
Elliott Collins Fert. Co., Pleasant Hill	10,330	
GTE Products Corp., Lancaster	449,150	
Hammond, Paul R., Kershaw	630	
Horton Mach. & Cust. Desgn., Lancaster	48,450	
Howard, Cleelon L. & Gert., Lancaster	920	
IBM Corporation	36,950	
*J. & S., Inc., Lancaster		
*J. H. Carnes Mach. Co., Lancaster		
J. P. Stevens & Co., Inc., Ft. Lawn	217,240	
Johnson, Mark L., Lancaster	1,850	
Lancaster Cotton Oil Co., Lancaster	34,320	
Lancaster Cotton Oil Co., Lancaster	34,320	
Lancaster Machine Co., Inc., Lancaster	37,650	
Lancaster News, Lancaster	14,690	
Leesona Corporation, Lancaster	182,360	
Leesona Corporation, Lancaster	4,720	
Lehigh Lancaster,Inc., Lancaster	299,030	
Litton Ind. Credit Corp., Lancaster	21,310	
Litton Ind. Credit Corp., Lancaster	21,310	
Lytle Machine Co., Inc., Elgin	1,800	
*Machine Products, Inc., Of Hwy 521		
Marshall, Stanley T., Pleasant Hill	7,250	
McCoy Ellison, Inc., Pleasant Hill	14,700	
McInnis, Gerald F., Lancaster	8,200	
McInnis Machine Co., Inc., Lancaster	5,780	
Memorex Corporation, Lancaster	1,370	
Mineral Mining Corp.,Kershaw	20,340	
P & M Trucking Co., Inc., Lancaster	17,740	
*Pallets, Inc., Heath Springs		
Poole, Emory D., Lancaster	12,390	
R. Dakin & Company, Lancaster	53,800	
Rexham Corporation,Lancaster	467,570	
Riverside Mfg. Co., Lancaster	420	
Robinson Chair Co.,Lancaster	70	
Signcrafters,Inc., N. Of Lancaster	7,990	
Skyline Ltd., Heath Springs	280,890	
*Skyline Ltd., Kershaw		
Skyline Ltd., Heath Springs	154,040	
Southern Scrn. Engraving, Lancaster	80,510	
Southern Tool & Die Co.,Lancaster	27,250	
Springland, Inc., Lancaster	35,490	
Springs Mill, Lancaster	460,490	
Springs Mill, Lancaster	160,910	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Springs Mills, Lancaster	4,053,030	
Springs Mills, Kershaw	757,540	
Springs Mills, Inc., Lancaster	2,532,760	
Springs Mills,Inc., Lancaster	4,030	
Springs Mills, Inc., Lancaster	50	
Springs Mills, Inc.	1,210	
*Springs Mills, Inc.		
Stafford Rail Prod., Inc., Lancaster	123,830	
Sumter Dairies, Lancaster	2,960	
Superior Syn. Fibers, Inc., Lancaster	178,640	
T. C. I. Leasing, Inc., Lancaster	2,860	
*T. C. I. Leasing, Inc., Of Hwy. 82		
*T. C. I. Leasing, Inc.		
T. C. I. Leasing, Inc., Lancaster	1,890	
T. C. I. Leasing, Inc., Of Hwy 521	3,780	
Triplett, James T., Lancaster	8,820	
Van Wyck Pool Table, Lancaster	660	
Vel Loc Industries, Lancaster	6,170	
Wood, William A. & Anna D., Ft. Mill	11,350	
No. of Accounts For County 97		$ 13,013,140
LAURENS		
Advertiser Printing, Inc., Laurens	$ 22,590	
Air Products & Chem[illegible] Inc., Fountain Inn	600	
American Metric Corp., Barksdale	4,050	
American Pipe & Plastics, Fountain Inn	10,080	
Ascoe Felts, Clinton	468,600	
B. F. Shaw Co., Laurens	475,340	
B. F. Shaw Company, Laurens	5,520	
Bar W., Inc., Clinton	4,980	
Barksdale Tree Corp., Laurens	1,040	
*Bedenbaugh Products, Inc., Laurens	90	
Bedenbaugh Products, Inc., Laurens	5,840	
Bedenbaugh, James & Sarah, Laurens	15,280	
Bedenbaugh, James & Sarah, Laurens	3,400	
Bonte, Ind., Inc., Laurens	31,800	
Bortolotti, Michael, Fountain Inn	29,790	
Brown, W. J., Laurens	13,340	
Byars Machine Co., Inc., Laurens	5,880	
Byars Machine Co., Inc., Old Greenville Hwy	50,610	
C & T Mfg. Company, Clinton	1,790	
C & S National Bank, Laurens	78,250	
Canal Wood Corp., Laurens	3,940	
Carolina Casket Co., Gray Court	130	
Carolina Comm. Heat Treat., Fountain Inn	147,140	
Carolina Concrete Co., Inc., Clinton	4,640	
Carolina Concrete Co., Inc., Laurens	8,520	
Caroiina Milling Co., Laurens	41,760	
Catawba Timber Company, Clinton	7,400	
Chronicle Publishing Co., Clinton	10,070	
Clinton Mills, Clinton	510,260	
Clinton Mills, Clinton	1,193,640	
Clinton Mills, Clinton	816,740	
Collins & Aikman, Clinton	295,750	
Cross Hill Company, Inc., Cross Hill	1,740	
Cross Hill Hosiery Mill, Cross Hill	770	
Curry, Jimmy & Moore Curt., Fountain Inn	3,550	
Dafa Ltd., Partnership, Laurens	102,600	
Dafa Ltd., Partnership, Laurens	24,010	
Donaldson Chem. Co., Ora	4,940	
Duro Products, Inc., Laurens	29,440	
Fanczi, Istvan, Clinton	4,270	
Fanczi Screw Co., Inc., Clinton	34,220	
FCX, Inc., Laurens	2,410	
Flowers Baking Co. of S.C., Fountain Inn	100,600	
Freeman, Clarence O.	19,110	
Gardenia Homes, Inc., Laurens	21,210	
*Gilead Mfg. Co., Clinton		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Gilliland Industrial, Laurens	376,970	
Greenwood Mills, Joanna	1,173,370	
Hammonds, Edward & Brenda, Laurens	2,770	
Harnist, Paul & Lillian, Gray Court	1,500	
Harold J. Hendershot, Fountain Inn	27,860	
Haskins, W. B., Laurens	2,300	
Hickory Tavern Dev. Corp., Hickory Tavern	17,620	
IBM Corporation, Laurens	25,270	
Indian Head, Inc., Laurens	861,070	
Interstate Bakeries, Clinton	24,370	
Ithaca Industries, Inc., Clinton	182,600	
J. P. Stevens, Co., Inc., Laurens	321,700	
Jacobs Press, Inc., Clinton	19,240	
Joanna Foundation, Joanna	21,580	
Joanna Western Mills Co., Joanna	46,550	
Joanna Western Mills Co., Clinton	164,160	
Laurens Holding Co., Inc., Laurens	38,530	
Laurens Shirt Corp., Laurens	18,730	
*Lee McPlastics, Ware Shoals		
M & L Enterprises, Inc., Clinton	5,910	
Milliken & Co., Laurens	207,460	
Minnesota Mining & Mfg. Co., Laurens	912,630	
Mueller Company, Clinton	588,150	
Odell Mop Company, Ware Shoals	8,130	
Ora Corp., Ora	96,090	
Palmetto Spinning Corp., Laurens	62,030	
Patterson Vermiculite Co., Enoree	10,090	
Pet, Inc., Clinton	1,710	
Philadelphia Nat. Bank, Clinton	113,860	
Piedmont Food Processors, Fountain Inn	41,620	
Piedmont Pad Corp., Clinton	1,380	
Pretest, Inc., Fountain Inn	9,290	
Riegel Textile Corp., Ware Shoals	36,540	
Ross Chem., Inc., Fountain Inn	16,110	
Rudolph Penland Co., Inc., Gray Court	79,550	
S.C. Cap & Gown, Laurens	102,660	
S.C. Ind., Inc., Joanna	1,330	
Schnabel, Robert & Gerald, Fountain Inn	9,590	
Seaboard Coast Line R.R., Waterloo	2,160	
Settin, Flavius J., Ora	15,200	
Smith, Erbie T. & et. al., Fountain Inn	10,070	
South Carolina Ind., Inc., Gray Court	3,120	
South Carolina Ind., Inc., Waterloo	220	
*Southern Metal Casters		
Sprouse, W. B. & Lee, D. K. Jr., Ware Shoals	4,520	
St. Joe Paper Co., Laurens	278,790	
Standard Plywood, Inc., Clinton	67,760	
Tavern Sportswear Corp., Hickory Tavern	1,960	
*Thackston, Hoyt A., et. al., Clinton		
Thermofil, Inc., Laurens	63,480	
Thermofil National Corp., Laurens	22,110	
Tool Room, Inc., Fountain Inn	6,230	
Torrington Co., Clinton	1,811,290	
Turner Precast Septic Tk., Princeton	2,660	
United McGill Corp., Fountain Inn	104,420	
Van Dorn Company, Fountain Inn	268,220	
Vulcan Materials Co., Laurens	61,070	
W. B. Haskin Lbr. Co., Laurens	6,530	
Ware Shoals Plastics, Inc., Ware Shoals	1,050	
Waterloo Lumber & Chip, Laurens	4,660	
Weisner, Lumley & Conrad, Clinton	6,170	
Weisner Mfg. Co., Laurens	16,450	
Wilder, Gene Marshall, Clinton	7,170	
Zonolite, Enoree	285,200	
No. of Accounts for County 132		$ 13,298,560

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
LEE		
A.O. Industries, Inc., Lynchburg	$ 171,280	
Bishopville Mfg. Co., Inc., Bishopville	3,650	
Bishopville Realty Co., Bishopville	15,230	
Blue Ox Company of S.C., Inc., Bishopville	35,970	
Builders Supply Co., Bishopville	1,950	
Burlington Industries, Bishopville	233,660	
Carolina East Lynchbrg., Lynchburg	13,800	
Charmhouse Designs, Inc., Lynchburg	4,890	
Cotton City Ind., Inc., Bishopville	4,170	
FCX, Bishopville	7,820	
IBM Corporation	3,970	
King & Jordon Bond Whse., Bishopville	11,240	
National Can Corp., Bishopville	1,271,570	
National Can Corp., Bishopville	47,430	
National Can Corp., Bishopville	300,300	
Palmetto Oil Co., Inc., Bishopville	71,700	
Palmetto Text., Inc., Lynchburg	5,470	
Reeves Bros., Inc., Bishopville	474,680	
South Atlantic Canners, Bishopville	55,980	
Traub, Irvin, Bishopville	9,190	
Truman Road Realty, Bishopville	53,550	
Zimacs, Inc., Lynchburg	940	
No. of Accounts for County 24		$ 2,798,440
LEXINGTON		
Action Graphics, Inc., W. Columbia	$ 3,230	
Active Mfg. Co., Inc., Edmund	10,660	
Allied Chemical Corp., Irmo	8,281,600	
*Allis Chalmers Corp., Lexington	149,860	
*Allis-Chalmers, Inc., Lexington	292,100	
AM Systems of Carolinas, W. Columbia	5,610	
Amato, Nancy B. Green, W. Columbia	3,370	
Amick Corporation, Lexington	14,790	
Anaconda Company, Lexington	20,250	
Anaconda-Ericsson, Inc., Lexington	79,790	
Anchor Continental, Inc., Cayce	3,780	
Appletree Fashions, Inc., Cayce	710	
*Artex Hobby Products, Inc., Lexington		
Arthur C. Mittendorf, Jr., Lexington	4,790	
Atlantic Packaging, Inc., W. Columbia	396,850	
Atlas Properties, Inc., W. Columbia	29,390	
Automated Ind. Elect. Corp.	11,070	
Avtec, Inc., Batesburg	1,340	
B & T Offset Printers, W. Columbia	330	
*Ballington, J. W. Jr., Dixiana	17,740	
Ballington, John P. Jr., et. al., Boiling Springs	2,100	
Ballington Lbr. & Pallet, Boiling Springs	1,820	
Barefoot Fndry. & Machine, Gilbert	1,280	
BEF Developers, Inc., Leesville	6,830	
Bellinger, G. K., Dixiana	780	
Brown Boveri Electric, Inc.	33,150	
Browning Metal Products, Columbia	31,040	
Bruner Publishing Co., Inc., Lexington	20,810	
Burlington Ind., Inc., Batesburg	653,450	
Buzhardt Lumber Co., Inc., Leesville	19,890	
C. M. Custom Machines, Inc., Lexington	26,690	
Campbell, Woodrow F., Cayce	3,030	
Canron Corp., W. Columbia	528,620	
Canron Southern, Inc., W. Columbia	188,450	
Capital City Casket, Cayce	480	
Capitol City Mfg. Co., W. Columbia	46,520	
Carolina Cabinet Co., Leesville	3,990	
Carolina Chemicals, Inc., W. Columbia	8,540	
Carolina Dielectric, Inc., Red Bank	2,100	
Carolina Eastman Co., Lexington	15,590	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Carolina Printing Center, Cayce	22,690	
Carolina Steel & Wire, Lexington	319,600	
Caughmans Meat Plant, Lexington	26,090	
Cavalier Textiles, Inc., W. Columbia	5,660	
Cayce Chocolate Co., Cayce	5,550	
Cayce Iron & Brass Fndry., Cayce	2,930	
Champion Road Machinery, W. Columbia	67,560	
Champion Road Machinery, W. Columbia	372,960	
Chapin Conc. Co., Inc., Chapin	14,980	
Colite Ind., Inc.	4,890	
Colite Industries, Inc., W. Columbia	319,220	
Columbia Airport Author., W. Columbia	5,250	
Columbia Engineering, Inc., W. Columbia	3,930	
Columbia Machine, Inc., Lexington	17,850	
Columbia Silica Sand Co., Edmunds	21,150	
Columbia Wilbert Vault, Cayce	19,070	
Concrete Bag Prod. Co., Inc., Gilbert	9,450	
Continental Group, Inc., W. Columbia	353,540	
*Copeland, Fred & G. Miller, Batesburg		
Corley, Dwight L., et. al., Lexington	15,750	
Datapoint Corporation, W. Columbia	1,430	
Davis, Evelyn J. Estate of, Cayce	9,240	
Dean Dempsey Corp., Swansea	67,560	
Decotone, W. S., Lexington	413,320	
Dixiana Steel Co., Dixiana	26,860	
Dixie Fabs, Inc., Cayce	27,460	
Dobard, A., Ptr., Chapin	14,180	
Ebert Sportswear, Inc., Columbia	50,510	
Ed Smith Lumber Mill, Inc., Gilbert	15,750	
Equitable Life Assurance, W. Columbia	246,750	
Fairchild Tool & Mfg. Co., Lexington	6,270	
*FCX, Inc., Gaston		
Fergon Tool & Mach. Co., Inc., Lexington	11,790	
Fiber Skiff, Inc., Chapin	1,710	
Fisher Tank Company, Lexington	38,170	
Fitts, John E., et. al., W. Columbia	88,210	
Foster Bros. Dixiana Sand, Dixiana	6,930	
Foster Bros. Dixiana Sand, W. Columbia	9,350	
Foster Dixiana Sand, Inc.	64,390	
Fulmer, B. Picket, Cayce	11,030	
Furtick, Lee J. & Dorris L., Cayce	9,240	
Gar Electronics, Inc., Leesville	120	
Gemini Associates	69,310	
General Elec. Credit Corp., W. Columbia	20,300	
General Tool & Die Co., W. Columbia	16,460	
Glasco Industries, Inc., W. Columbia	2,990	
Glassmaster Plastics Co., Lexington	114,660	
Glott, Jan P., W. Columbia	4,410	
Gray, Wesley E., Edmund	2,760	
*Handy Prod. & Fabricators, W. Columbia		
Har-Mar Company, Inc., W. Columbia	520	
Hardaway Concrete Co., Inc., Lexington	10,460	
Harris Corporation, Leesville	31,180	
Hartwell Industries, Inc., 2 Mi N. Batesburg	34,400	
Helms, Jack A., Lexington	19,490	
Hoefer, H. W., W. Columbia	1,900	
Hoefer, T. M., et. al., Pineridge	130	
Hoffman Bros. Lbr. Co., Inc., Swansea	8,110	
Hoffman, Paxton A., et. al., Lexington	1,050	
Hooker, C. Clay, et. al., W. Columbia	530	
Horsman Dolls, Inc., Cayce	41,990	
Howell, Donald E., Lexington	4,420	
IBM Corporation	45,940	
Imperial Casket Co., Inc., Batesburg	51,420	
Inland Container Corp., Off Chalmers Rd.	152,160	
Inland Container Corp., Lexington	46,830	
*INTEC, Inc., W. Columbia		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
ITT Rayonier, Swansea	7,850	
*J. B. M. Real Estate, Inc.		
J. B. Martin Co., Inc., Leesville	489,310	
J. B. Martin Co., Inc., Leesville	11,870	
J. B. Martin Co., Inc., Leesville	260,630	
Jim Walter Resources, Cayce	50,240	
John H. Harland Co., W. Columbia	262,750	
Jones, Frances F., W. Columbia	7,130	
Kahn Kurtz Partnersh., Cayce	252,000	
Keisler, James Douglas, Lexington	1,420	
Kelley Name Pin Co., Inc., Cayce	3,820	
Kline Iron & Steel Co., W. Columbia	101,590	
Lexco Sales & Engr. Co., Dixiana	51,500	
Lexington Blouse, Inc., W. Columbia	16,400	
Lexington Conc. Prod., Inc., Lexington	108,990	
Lexington Investment Co., W. Columbia	27,300	
*Lexington Pallet Co., Boiling Springs		
*Lexington Printing Serv.		
Lexington Sportswear, Inc., Lexington	72,150	
Lindler Mfg. Co., Inc., W. Columbia	5,420	
Lindler, Void W., W. Columbia	11,870	
Litho Prints, Inc., W. Columbia	3,240	
Litton Business Systems, Lexington	145,090	
Loxcreen Co., Inc., W. Columbia	162,420	
Loxcreen Co., Inc., W. Columbia	53,360	
Lucas, Bobby P., W. Columbia	8,220	
M & P Properties, W. Columbia	137,030	
M. L. Corley & Sons, Inc., Lexington	123,570	
Macon Prestress Conc. Co., Cayce	53,920	
Martin Lumber Co., Inc., Dixiana	8,410	
Martin Marietta Corp., Cayce	317,680	
McEntire, James L., Cayce	14,080	
Medlin, Wayne, Lexington	20	
Mehrer, Frederick & Lee A., W. Columbia	16,800	
Mepco Electra, Inc., Irmo	767,790	
Metalex, Inc., Swansea	9,230	
Model Specialities, Inc., 124 Whiteside Cir.	530	
Nassau Recycle Corp., Gaston	8,006,930	
National Stellar Co., Inc., Lexington	990	
NCR Incorporated, W. Columbia	521,050	
*NCR Incporporated, W. Columbia	516,610	
Newton, H. W., Cayce	4,830	
Nomrah Concrete, W. Columbia	69,160	
Nomrah Concrete, Lexington	11,010	
Nomrah Concrete Co., Inc., Batesburg	9,220	
*Omeart Plastics, Inc., Lexington	13,450	
Omega Special Mach., Inc., W. Columbia	29,160	
Owen Industrial Products, Lexington	102,820	
Owen Joist Corp., Cayce	58,290	
Owen Misc. Metals, Inc., Cayce	51,470	
Owens Electric Steel Co., Cayce	886,510	
Padgett, Larry W., et. al., Lexington	3,680	
Palmetto Wood Perserving, Dixiana	2,830	
Pelion Mfg. Co., Pelion	4,300	
Pennsylvania Glass Sand, Edmunds	422,490	
Piggie Park Enterprises, W. Columbia	7,600	
Pine Press of Lex., Inc., Lexington	3,230	
Pioneer Steel Co., Cayce	74,540	
Pioneer Steel Co., Cayce	37,280	
Progressive Tool & Mfg. Co., Lexington	2,720	
Pulliam, James & Closs	16,910	
Quattlebaum, A. M., 2 Mi N. Leesville	151,730	
Quikrete Companies, W. Columbia	19,970	
Recco Tape & Label, Inc., W. Colubmia	64,800	
Reco of South Carolina, Inc., Cayce	89,290	
Rheem Mfg. Co., W. Columbia	109,040	
Roof, Alvin R., W. Columbia	56,550	
Roof Basket Works, Lexington	15,150	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Roof Enterprises Ltd., W. Columbia	2,260	
Roses Quality Paints, Inc., Cayce	53,080	
S. Atlantic Packers Assoc., W. Columbia	16,670	
S. C. Labor News, Inc., Cayce	110	
S. Eastern Conc. Products, Cayce	109,720	
Seaana, Inc., Lexington	230	
Seaboard Coastline R.R., Cayce	110	
Seaboard Coastline R.R., Cayce	2,520	
Selman, Frank L. Sr., et. al., Cayce	17,860	
Selman Mfg. Co., Cayce	1,050	
Service Composing, Inc., W. Columbia	900	
Shapiro, Harold, Leesville	2,100	
Smith Lumber Co., Inc., Leesville	7,960	
Smith Shealy Steel Serv., W. Columbia	8,770	
Southeastern Poultry, W. Columbia	33,880	
Southern Plastics Co., W. Columbia	362,260	
Steel Specialties Corp., W. Columbia	5,300	
Storey, Sara E. & Sam. H., Lexington	4,740	
Sumter Dairies, Inc., W. Columbia	1,920	
Swansea Development Corp., Swansea	58,280	
Swansea Lumber Co., Inc., Swansea	35,500	
Swansea Mfg. Co., Inc., Swansea	5,280	
Swim & Sun Mfg. Co., Batesburg	1,430	
T.C.I. Leasing, Inc., Lexington	2,160	
Taylor, Donald R. & John C., Gilbert	4,450	
T.C.I. Leasing Inc., Lexington	370	
Thermodyne, Inc., W. Columbia	2,160	
Toolex, Inc., Lexington	4,320	
Twin City Lumber Co., Inc., Leesville	15,500	
Union Camp Corp., Swansea	2,940	
Union Carbide Corp., Irmo	34,820	
Union Underwear Co., Inc., Lexington	13,320	
Union Underwear Co., Inc., Lexington	140,670	
United Investments Ltd., W. Columbia	47,780	
United Tool & Die Inc., W. Columbia	48,720	
W. C. Mfg. & Specialty Co., Cayce	1,310	
Weisz Decalcomania, Inc., Chapin	90,220	
Wellington Syn. Fibers, Leesville	131,580	
Wentworth Printing Corp., W. Columbia	45,340	
Westinghouse Corp., Batesburg	176,140	
Westvaco Corp., Lexington	23,510	
Whetsells Tool & Die, Inc., S. Congaree	3,550	
Whitney, Roy & Sylvia, Leesville	1,090	
Wickes Corp., Off Swansea Hwy.	23,670	
Wilsons, Riggin & Marine, Columbia	1,200	
Winchester Industries, Inc., W. Columbia	12,320	
Wing Publications, Inc., Cayce	2,340	
Wise, Sidney L., Cayce	52,500	
Wood Brothers, Inc., W. Columbia	8,170	
Wood, Frances W. Trust, W. Columbia	28,360	
Zippy Print, W. Columbia	1,180	
No. of Accounts for County		$30,911,310
MCCORMICK		
Barton, Clifford L., Plum Branch	$ 8,500	
Bracknell, J. W., Plum Branch	1,390	
Brunswick Pulp & Paper, McCormick	130,370	
Brunswick Pulp & Paper, McCormick	10,810	
Brunswick Pulp & Paper Co., McCormick	17,340	
Brunswick Pulp Land Co.	9,850	
Catawba Timber Co., McCormick	2,950	
Clark Hill Mfg. Co., McCormick	18,710	
Funway Marine, Inc., Plum Branch	4,130	
Gro-Bark, Inc., McCormick	14,760	
IBM Corporation	5,430	
*Internatl. Paper Credit, McCormick		
ITT Rayonier, Inc., McCormick	15,450	
Milliken & Co., McCormick	1,253,500	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Quarles, James, McCormick	60	
*Riegel Textile Corp., McCormick	161,470	
Seaboard Coastline R. R. Co., McCormick	6,930	
Talmadge Mfg. Co., Inc., McCormick	23,390	
TRW Dot Division, McCormick	2,370	
Union Camp Corp., McCormick	5,080	
White, Alfred L., McCormick	21,880	
No. of Accounts for County 23		$1,714,370
MARION		
A. V. M. of S. C., Inc.	$ 679,730	
A. V. M. of S. C., Inc.	2,710	
Abouris, Inc., Marion	17,500	
American Can Company, Mullins	940	
Analysis International, Mullins	1,640	
*Arthur & Shirley Siegal, Mullins		
Blumenthal Mills, Inc., Marion	718,730	
Botany Shirt Co. Div., Mullins	62,470	
*Celotex Corp., Marion	803,320	
Coastal Coca Cola Bottl., Marion	82,640	
Coastal Coca Cola Bottl., Marion	19,660	
Coastal Lumber Co.	61,970	
Coastal Lumber Company, Marion	75,230	
Consolidated Foods Corp., Marion	314,170	
*Consolidated Foods, Inc., Marion		
Courie, Albert G., Marion	790	
*Datapoint Corporation, Marion	30	
Datapoint Corporation, Marion	1,290	
Deschamps, Helen C., et. al., Marion	8,510	
Farmers Corp. Assoc., Marion	15,230	
Golding Industries, Marion	207,380	
Golding Industries, Marion	326,580	
Heritage Sportswear, Marion	235,190	
Heritage Sportswear	34,020	
Heritage Sportswear, Inc., Marion	6,870	
Holmes, Aline S., et. al., Marion	58,170	
IBM Corporation	5,230	
Ind. Dev. Corp. of Mullins, Mullins	146,380	
International Paper Co., Marion	29,220	
Marion Concrete Co., Mullins	1,750	
Marion Concrete Co., Inc., Marion	35,430	
Marion Limited Partners, Marion	199,500	
Marion Star, Inc., Marion	16,130	
Marvel Lighting Corp., Mullins	183,760	
*Meares, Jack, Mullins	17,330	
*Meares, Jack, Mullins	10,400	
Mullins Leaf Tobacco Co.	439,680	
Mullins Printing Co., Inc., Mullins	610	
Old School Sportswear, Inc., Marion	2,900	
Palmetto Hardwood Corp., Marion & Mullins	22,700	
Pee Dee Block, Inc., Marion	23,230	
Pee Dee Ceramics, Inc., Pee Dee	102,020	
Pepsi Cola Btlg. of Conway, Marion	1,560	
Pilliod of Carolina, Inc., Nichols	332,290	
Powers, T. C., Marion	4,690	
*Russell Stover Candies, Marion	459,200	
Scott, Robert A., Mullins	840	
Southern Packaging & Sto., Mullins	30,840	
Springs Mills, Mullins	427,440	
Sun Fun Sportswear, Marion	25,650	
Supreme Corp., Mullins	35,550	
*Tru-Tech, Inc., Marion		
White, Leroy C., Mullins	1,650	
Whites Printing Company, Marion	630	
No. of Accounts for County 60		$6,291,380

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
MARLBORO		
American Can Co., Bennettsville	$ 10	
American Thread Co., Bennettsville	263,150	
*Anvil Knitwear, McColl		
APAC Carolina, Inc.	10,660	
Asphalt Products Corp., Bennettsville	7,340	
Becker Sand & Grav. Co., Inc.	34,440	
Becker Sand & Grav. Co., Inc., Marlboro Plant	58,510	
Bennettsville Mattress, Bypass Bennettsville	9,210	
Bennettsville Veneer Co., Bennettsville	7,150	
Blenheim Block Co., Inc., Blenheim	6,380	
Boro Wood Products Co., Bennettsville	167,500	
Clio Mfg. Co., Inc., Clio	19,620	
Consolidated Foods Corp., Bennettsville	302,520	
Davis Wood Products	8,420	
Dennis, B. H., Blenheim	1,960	
Drake, H. R.	210	
Emerson Electric Co., Bennettsville	176,520	
Essex Group, Inc.	495,960	
FCX, Inc., Bennettsville	3,010	
Firestone Tire & Rubber, Bennettsville	127,090	
H. J. Munnerlyn Ready Mix, Bennettsville	3,010	
IBM Corporation	18,190	
Ind. Dev. Board of Benn., Bennettsville	346,500	
Ind. Dev. Corp. of Clio, Clio	195,830	
J. L. Anderson Co., Wallace	288,290	
J. P. Stevens & Co., Inc., Wallace	2,430,440	
Lawrence Stone & Gravel, Bennettsville	3,260	
Marnat Packing Co., Bennettsville	87,580	
Maybank Fertilizer Corp., Bennettsville	2,510	
McColl Investors, Inc., McColl	3,050	
Mohasco Corp.	957,610	
Pepsi Cola Bottl. Co., Bennettsville	83,000	
Powell Mfg. Co., Bennettsville	66,980	
Sandhill Quilting, Wallace	10,360	
Smith, Patsy E., Bennettsville	5,110	
Southern Packaging Corp., Bennettsville	5,570	
Spotlight Co., Inc., Bennettsville	42,770	
Walters, George, Wallace	11,930	
Warden & Smith, Inc., Bennettsville	4,480	
Wilkvard Co., Bennettsville	128,840	
No. of Accounts for County 54		$6,394,970
NEWBERRY		
Armfield, O. F. Jr., Newberry	$ 3,090	
Armfield, William C., Whitmire	1,580	
Boyds Lumber Co., Inc., Newberry	25,620	
C. N. & L. Railroad, Newberry	790	
C. N. & L. Railroad, Newberry	320	
Carolina Concrete Co., Inc., Newberry	2,300	
*Catawba Timber Co.		
Champion Inter. Corp., Silverstreet	956,690	
Champion Inter. Corp., Chappells	16,210	
Champion International, Silverstreet	360,170	
Coburg Dairy, Inc., Newberry	840	
Collins & Aikman Corp., Prosperity	560,730	
Counts, James H., Prosperity	31,230	
*Damon International Ltd., Newberry		
Damon International Ltd., Newberry	7,930	
Derrick Lumber Co., Little Mountain	13,420	
Dickert Lumber Co., Inc., Newberry	71,150	
Dickert Lumber Company, Newberry	840	
*Diversified Graphics, Inc., Newberry		
Federal Paper Bd. Co., Inc., Newberry	370,190	
Georgia Pacific Corp., Prosperity	323,170	
Georgia Pacific Corp., Prosperity	1,950	
Georgia Pacific Corp., Newberry	618,140	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Holmes Lumber Co., Inc., Newberry	13,760	
Homes Planner Mill, Inc., Newberry	11,870	
IBM Corporation	11,770	
J. P. Stevens & Co., Whitmire	464,160	
Kendall Textile Div., Newberry	379,950	
Kendall Textile Div., Newberry	26,570	
Kurlat, Morris, Prosperity	6,090	
Louise Copeland Derrick, Little Mtn.	5,990	
McCullough, Wayne D., Jalapa	260	
Metal Master Fab., Inc., Jalapa	3,490	
Metal Masters, Inc., Jalapa	22,200	
Mills Chip Company, Inc., Newberry	30,520	
Newberry Mills, Inc., Newberry	150,880	
Newberry Publish Co., Inc., Newberry	36,100	
Nomrah Concrete Co., Inc.	2,310	
Norris Industries, Prosperity	140,020	
Old School Mfg. Co. Inc., Prosperity	103,520	
*Oscar Mayer Foods Co., Newberry		
Owens Illinois, Inc., Newberry	348,060	
*Oxford Industries, Inc., Whitmire		
P. D. Johnson & Co., Newberry	780	
Palmetto Pallet Company, Newberry	2,570	
*Peeler Jersey Farms, Inc., Jalapa		
Precision Fiberglass Ind., Newberry	4,600	
Prosperity Mfg. Co., Inc., Prosperity	1,260	
Quality Woodwork, Inc., Newberry	5,310	
Riegel Textile Corp., Whitmire	380,010	
Shakespeare Co., Newberry	359,090	
Southern Railway System, Newberry	630	
Sun Printing Company, Newberry	3,290	
The State Record Co., Newberry	40,750	
Threads USA Division, Whitmire	23,480	
*W. E. Baker & Son, Inc., Whitmire		
No. of Accounts for County 67		5,945,650
OCONEE		
Adams, Clay W., Seneca	12,370	
Adcox, Tom & J. Brookshire, Westminster	580	
AMP, Inc., West Union	3,390	
Andrea Fashions, Inc., West Union	3,380	
Armoloy Co. of S. C., Seneca	5,400	
Atlantic Products, Inc., Seneca	240	
Becton Dickinson & Co., Westminster	7,560	
Better Methods, Inc., Westminster	40	
Better Methods, Inc., Seneca	50	
Betty Kay Fashions, Westminster	320	
*Bobbie Dann Mfg., Richland		
Buildings by Thrift, Inc., Westminster	126,010	
Campbell, Paul, Salem	6,700	
*Cannon Holding Co., Westminster		
*Carolina Mach. Works, Inc., Seneca		
*Carolina Mach. Works, Inc., Seneca		
Cast Products Co., Inc., Westminster	3,290	
Cathy Fashions, Inc., Seneca	16,190	
Champion Internat. Corp., W. Union	3,130	
Chicopee, Walhalla	293,780	
Coats and Clark, Inc., W. Union & Seneca	379,170	
Coleman, Nellie, Seneca	6,990	
*Collins, Kenneth, Westminster		
*Collinscraft Fiberglass, Westminster		
Commercial Credit Ind. Co., Westminster	42,570	
Compact Air Products, Westminster	3,890	
Coneross Mfg. Co., Richland	1,730	
Corporate Funding, Westminster	58,080	
Corporate Funding, Inc., Westminster	4,950	
Corporate Funding, Inc., Westminster	20,270	
Corporate Funding, Inc., Walhalla	25,750	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Corporate Funding, Inc., Westminster	54,690	
Cree Company, Salem	49,330	
Crocker Equip. Leasing Co., Walhalla	1,670	
Davis Bros. Lbr. Co., Inc.	50,820	
Dunlop Tire & Rubber Co., Westminster	401,690	
Fair Play Mfg. Co., Fair Play	14,370	
Felder, W. C., Westminster	1,440	
*Griffith, B. L., et. al., Salem	23,790	
*Griffith, Blake, et. al., W. Union	19,620	
*Griffith Blake & Knit Nook, Walhalla	44,420	
Grow Ind., Inc., Salem	4,050	
Gulf States Paper Corp., Walhalla	108,410	
Hunt, Jack L., Walhalla	8,650	
IBM Corporation	39,270	
Independent Publish Co., Seneca	260	
Irving Leasing Corp., Westminster	18,910	
Irving Leasing Corp., Westminster	12,480	
Irving Leasing Corp., Walhalla	21,050	
J. J. Display, Inc., Westminster	7,890	
J. P. Stevens & Co., Inc.	3,074,810	
J. P. Stevens & Co., Inc., Seneca	488,780	
J. P. Stevens & Co., Inc., Clemson	2,440	
Jacobs Mfg. Co., Clemson	142,070	
Jacobs Mfg. Company, Clemson	193,810	
Jantzen Southern, Inc., 123 Seneca	412,030	
Jantzen Southern, Inc., Westminster	69,610	
Jocassee Mfg. Co., Salem	4,840	
Journal Co., Inc., Seneca	13,510	
K & M Products, Westminster	320	
*Kendall Co., Seneca	414,560	
Laws, Clifford & Brenda D., Welcome Comm	760	
Lecroy, James R., W. Union	1,580	
Leslor Realty Co., Richland	35,840	
Linley Lumber Co., Inc., West Union	12,740	
*Metromont Materials, Seneca	24,250	
*Milliken & Co., Clemson	285,270	
Modern Office Mach., W. Union	70	
*Neville, John, W. Union	1,510	
*Neville, Mays, Clark, West Union	36,840	
Oconee Concrete Co., Seneca	18,950	
Oconee Machine & Tool Co.	20,670	
Oconee Precast Septic Tk., W. Union	2,660	
Pet Milk Co., Bountyland	3,130	
Phillips Fibers Corp., Near Seneca	881,000	
*Phillips Fibers Corp., Seneca	184,590	
*Piedmont Quilting Corp.		
Precision Tool Mfg.	4,570	
Prince Enterprises, Westminster	150	
R & M Concrete, Inc., W. Union	4,520	
Republic Steel Corp., Near Seneca	14,750	
Riegel Textile Corp., Walhalla	128,400	
Sangamo Weston, Inc., West Union	976,310	
Saul Brothers, Inc., Salem	560	
Southern Wood Piedmont, West Union	18,700	
Sperry Corp. Univac, Clemson	1,010	
*Steel Heddle Mfg. Co., Westminster		
Steel Heddle Mfg. Co., Westminster	142,070	
Stone Mfg. Co., Salem	7,900	
*Superior Mechanical Asso., Walhalla		
Syntric, Inc., Walhalla & Westminster	43,200	
The Valeron Corp., Walhalla	41,980	
Thrift Bros., Inc., Seneca	9,240	
Thrift Bros., Lumber Co., Westminster	55,000	
Thrift Brothers, Inc., Westminster	8,950	
Torrington Co., W. Union	349,430	
Towe Lumber Co., Inc., W. Union	4,800	
TRW, Inc., Near Clemson	283,190	
Valeron Corp., Westminster	108,570	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Valeron Corporation, Westminster	78,120	
Valeron Corporation, Oakway	33,330	
Valeron Corporation, Seneca	42,730	
Valeron Corporation, Westminster	67,920	
Westminster News, Westminster	6,630	
Wilson, Paul, Richland	2,130	
Winchester Bros. Lbr., Inc., Salem	18,120	
Wood, Gary T., W. Union	3,050	
Wright Timber, Inc., W. Union	$ 2,420	
No. of Accounts for County 130		10,693,030
ORANGEBURG		
Amax Specialty Metals Co., Orangeburg	$ 706,130	
Ambler Ind., Orangeburg	20,470	
Ambler Syndicate, Orangeburg	199,490	
Applied Eng. Co., Orangeburg	183,660	
Argoe, George L., et. al., Woodford	77,290	
Argoe Lumber Corp., Woodford	16,630	
Atlantic Soft Drink, Orangeburg	30,400	
Autodynamics, Inc., Orangeburg	1,290	
Avenger, H. C., Orangeburg	1,160	
Bowcar Mfg. Co., Bowman	10,850	
C. S. Williamson & Co., Orangeburg	2,940	
C. S. Williamson & Co., Orangeburg	30	
Carbow Realty Co., Bowman	23,110	
Carolina Fert. & Chem., Inc., Santee	21,810	
Central S. C. Bottling Co., Orangeburg	5,470	
Central Soya Co., Inc., Orangeburg	144,250	
Champion Bldg. Prod., Orangeburg	515,390	
*Charleston Capitol Corp., Ott St.		
Chellbro Real Estate Co., Elloree	19,640	
*Coastal Milling Co., Inc., Holly Hill		
*Coastal Milling Co., Inc., Holly Hill		
Coble Dairy Pro. Coop., Inc., Orangeburg	18,260	
Coburg Dairy, Inc., of Orbg., Orangeburg	7,580	
*Cody Mfg. Co., Inc., 3 Ott St.		
Council Lumber Co., Inc., Orangeburg	33,150	
Cox, W. B. & E. J., Orangeburg	10,400	
Cox Wood Preserving Co., Orangeburg	127,370	
Daniel International Corp., Orangeburg	301,040	
DBK Method, Inc., Bowman	5,910	
Dean Dempsey Corp., Orangeburg	271,160	
Edisto Mfg. Company, Inc., Orangeburg	45,920	
Elloree Garment Corp., Elloree	3,280	
Elloree Veneer Co., Elloree	10,000	
Ethyl Corp., Orangeburg	2,935,320	
Evans, Virginia E., Orangeburg	25,310	
Farmers Conc. Products, Orangeburg	14,550	
General Elec. Credit Corp.	15,050	
Gold Bead & Chain Co., Inc., Orangeburg	11,520	
*Grambling Screw Mach. Co., Orangeburg		
*Greenwood Mills, Orangeburg	1,676,480	
*Greenwood Mills, Orangeburg	3,380,420	
Greenwood Mills, Inc., Orangeburg	79,330	
Holly Hill Lumber Co., Four Holes	1,793,550	
Holly Mfg. Co., Holly Hill	4,990	
Howard Fashion Ind., Orangeburg	39,710	
Huttos Machine Works, Inc., Orangeburg	14,510	
IBM Corporation	33,380	
J. E. Culler Estate, North	11,550	
Jasta Manufacturing Co.	2,150	
Jeansville Corp., Orangeburg	57,980	
Jeansville Corp., Orangeburg	8,600	
Johnson Cabinet Co., Orangeburg	30	
Kaiser Agri. Chem. Corp., Orangeburg	27,700	
Kemmerlin Meats, Inc., Orangeburg	4,090	
Kemmerlin, Raymond H., Orangeburg	9,350	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Kirsch Window Treat., Inc., Orangeburg	464,510	
Koyo Corp. of USA, Orangeburg	766,440	
*Le Mar Company		
Lees Sausage Co., Inc., Orangeburg	9,690	
Lowenstein Cotton & Stor., Orangeburg	890	
Madison Plastics, Orangeburg	16,310	
Marvil Package Co., Springfield	74,380	
Mayer Rothkopf Ind., Inc., Orangeburg	193,680	
McGee, Cassandra C. Agent, Orangeburg	3,680	
McNeill, Otis H., Orangeburg	950	
Oburg, Coca Cola Btlg. Co., Orangeburg	143,920	
Orange Cotton Mills, Orangeburg	15,460	
Orangeburg Coca Cola Bot., Orangeburg	25,760	
Orangeburg Redi Mix, Inc., Orangeburg	29,300	
Palmetto Baking Co., Orangeburg	289,840	
*Palmetto Sand Co., Inc., Branchville		
Palmetto Sash & Door Co., Orangeburg	5,190	
Paul Argoe Screens, Inc., Woodford	39,310	
Peg National Corp., Orangeburg	319,840	
Peyton, Thomas, Orangeburg	9,140	
Quality Printing, Inc.	10,670	
Robertson, Herman R., et. al., Orangeburg	63,950	
Robertson, Herman R., et. al., Orangeburg	6,930	
Roper Corp., Orangeburg	993,520	
Rotron, Inc., Orangeburg	110,590	
Rotron, Inc., Orangeburg	65,790	
Sanders Bros. Constr. Co., Branchville	12,550	
Santee Block Co., Inc., Holly Hill	10,980	
Santee Portland Cement, Holly Hill	2,582,430	
*Santee Wood Products, Orangeburg		
Sawyerdale Mfg. Co., Inc., North	940	
Seaboard Coastline R. R., Orangeburg	6,090	
Skyline Ltd., Holly Hill	36,230	
South Carolina Ind., Inc., Livingston	3,340	
Southeast Forest Prod., Inc., Orangeburg	50,120	
Southern Mfg. Co., Orangeburg	9,530	
Star Redi Mix, Inc., Orangeburg	9,920	
Star Redi Mix, Inc., Santee	6,370	
Starflo Corp., Orangeburg	414,670	
Starflo Corp., Orangeburg	64,410	
Still Walter Tool Co., Orangeburg	47,350	
Stone Mfg. Co., North	3,960	
Sunbelt Newspapers, Inc., Orangeburg	75,470	
*Sylber Investment Co., Branchville		
Torque Controls, Inc., Orangeburg	4,020	
Utica Tool Co., Inc., Orangeburg	769,330	
V. P. Kiser Lumber Co., Near Bowman	56,490	
Westbury, Kenneth O., Orangeburg	3,570	
Westvaco Corp., Springfield	8,910	
Westvaco Corp., Orangeburg	3,910	
Weyerhaeuser Corporation, Santee	68,040	
Weyerhaeuser Corporation, Santee	12,620	
*Whitman Mold, Orangeburg		
No. of Accounts for County 131		$20,880,640
PICKENS		
Advanced Tool & Design, Easley	$ 10,630	
*Advanced Tool & Design		
Air Products & Chem., Inc., Pickens	310	
Alice Mfg. Co., Inc., Easley	266,370	
Alice Mfg. Co., Inc., Easley	251,770	
Alice Mfg. Co., Inc.	821,610	
Alice Mfg. Co., Inc., NW of Easley	488,880	
Alice Mfg. Co., Inc., Easley	688,120	
Allamon, Charles T., Pickens	2,410	
American Enka Co., Central	3,109,380	
*Amstore, Liberty	337,080	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Anchor Swan Corp., Easley	281,780	
Andrews, R. Kenneth & Mary A.	2,610	
Arlmar Corp., Easley	32,030	
*Bishop Branch Mach. Works, Central & Pendleton		
Blue Ridge Tool & Mach., Easley	7,150	
Bruce Sheriff Lumber Co., Easley	3,210	
Brunswick Worsted Mills, Pickens	261,420	
Cannon Mills, Central	333,120	
*Century Energy Systems, Inc., Pickens		
Champion Internat. Corp., Easley	3,250	
Childress Mfg., Inc., Easley	1,640	
Clovervale Food Processor, Dacusville	17,380	
Clovervale Realty, Dacusville	12,600	
Dalton, Billy J., Pickens	1,230	
Dalton Bros. Lumber Co., Easley	5,660	
Dalton, I. R. & W. E., Easley	2,630	
Dan River Mills, Inc., Easley	562,460	
Dan River Mills, Inc., Liberty	1,720,320	
Dan River Mills, Inc., Cateechee	144,830	
Diamantstein, Joseph L., Easley	8,350	
Duncan, W. N., Easley	25,730	
Dunn, Sammy C., Pickens	2,020	
*E & E Lumber Co.		
Easley Mfg. Co., Easley	170	
Easley Realty Co., Easley	91,830	
Easley Textile Co., Easley	11,230	
Ellison S. McKissick, Jr., Easley	14,540	
EMB Tex. Corp., Liberty	30,430	
Engineered Custom Plastic, Near Liberty	896,530	
Engineered Custom Plastic, Easley	17,850	
Farr, Margaret, Easley	14,390	
Fluid Controls, Inc., Easley	13,210	
Foothills Mfg. Co., Easley	1,970	
Friendly Toy Pet Co., Inc., Easley	300	
Fry Togs, Inc., Easley	8,590	
*G & F Machine Works, Easley		
Gaines, Billy Frank, et al., Easley	4,310	
Garrett, Nalley McKisick, Easley	67,520	
Garrett, R. Marvin, Easley	5,250	
General Machine Works, Pickens	2,590	
General Wood Processors, Easley	109,070	
Glenco of Carolina, Inc., Easley	12,530	
Grant Bros. Chip Co., of Pickens	2,120	
Grant S.C., Pickens	1,070	
Grants Lumber Co., Inc., Easley	3,980	
H.B.C. Company, Easley	8,190	
Hammermill Paper Co., Liberty	61,140	
Hammermill Paper Co.	33,050	
Hendricks Processing Co., Easley	28,730	
*Hendricks Processing Co , Powdersville		
*Hinkle, Mary W., Pickens		
Hiott, Gary L. & David, Pickens	23,740	
Hooper, Joe & Layton T., Pickens	10,260	
*Hughes, Samuel Clyde, Pickens		
IBM Corporation	42,860	
*Imperial Die Casting, Greenville		
Imperial Die Casting Corp., Toward Greenville	72,140	
Ind. Corp. in Pickens Co., Easley	45,940	
Industrial Specialty, Inc., Easley	17,240	
K Plastics, Inc., Pickens	7,020	
Keasler, B. & Grant H.	1,350	
*Kellys of Easley, Easley		
Kent Mfg. Co., of Pickens	56,250	
Kent, Warren T., Pickens	63,740	
Marietta Pallet Co., Inc., Marietta	2,790	
Marshall & Willams Equip., Easley	330	
Martin, Ben H., of Easley	6,500	
Martin Printing Co., Inc., Easley	49,970	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*Masser Furniture Mfg.		
Mayfair Mills, S. Railway, Easley	1,264,540	
Mayfair Mills, Pickens	438,870	
McCall, James A., Easley	4,940	
McKinney, Robert F., Pickens	2,160	
Metromont Materials, Liberty	10,670	
Midway Optional Equip. Co., Pickens	2,700	
*Mikes Screw Machine		
*Milliken & Co., Near Clemson	620,370	
Mohasco Corp., Near Liberty	209,020	
Moore, A. L. & George Donald, Pickens	8,090	
Moore, George, et al., of Pickens	7,980	
NCNB Leasing Corp., Pickens	23,570	
NCR Corporation, Liberty	1,267,780	
Newton Lumber Co., Liberty	5,710	
Ohio Gear Div., Liberty	388,320	
Ortec, Inc., Easley	1,070	
Perception, Inc., Easley	16,520	
Pickens Co. Concrete Co., of Easley	8,520	
Pickens Hardwood Lumber, Pickens	3,560	
Pickens Machine Works, Pickens	3,640	
Pickens Tool Co., Inc., Pickens	3,020	
Piedmont Industries, Inc., Easley	4,260	
Pierce, Jimmy A. Jr., Marietta	1,480	
Platt, Saco-Lowell Corp., Easley	920,770	
Platt, Saco-Lowell Corp., Easley	550	
Platt Saco-Lowell Corp., Easley	5,130	
*Power Dry, Inc., Easley		
Pratt Read Corp., Central	231,050	
Pride Mechanical & Fab., Pickens	12,090	
R. Sabee Co., Inc., Easley	24,360	
Ragsdale, William Jackson, Easley	22,050	
S. C. Dunn & Sons, Inc., Pickens	2,730	
Sangamo Electric Co., Pickens	967,650	
Sangamo Electric Co., Pickens	240	
Singer Company, Pickens	220,800	
Singer Company, Pickens	1,059,510	
Southern Weaving Co., Easley	63,880	
Swirl, Inc., Easley	33,140	
Talley, David & Hall Melv., Easley	3,900	
*Talley Machine, Inc., Easley		
*T.C.I. Leasing, Inc., Easley		
*T.C.I. Leasing, Inc., Easley		
T.C.I. Partners, Easley	23,360	
T.C.I. Products, Inc., Easley	5,730	
The Baldwin Company, Central	1,260	
Tinsley, Jack D., et al., Pickens	6,830	
Tinsley, Jack D., et al., Pickens	2,480	
Tollison, W. E. & Shaloski, Easley	1,300	
Vulcan Materials Co., Liberty	162,310	
Wall & Floor Treat. Inc., Liberty	20,780	
Work Wear Corp., Pickens	26,400	
Wyatt, John F., Easley	4,840	
No. of Accounts for County 155		$ 19,367,140
RICHLAND		
A Minute Printing, Columbia	$ 820	
Action Container, Inc., Columbia	8,270	
Air Products & Chem., Inc., Columbia	7,880	
Allcraft Steel Co., Inc., Columbia	16,420	
Allen Bros. Milling Co., Columbia	24,110	
Alley Boy Fashions, Inc.	300	
American Printing Co., Columbia	1,790	
Anchor Cont., Inc., Columbia	514,110	
Anchor Continental, Inc., Columbia	643,310	
Apex Supply, Inc., Columbia	6,930	
Apple Tree Fashions, Inc., Columbia	9,260	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Atlantic Soft Drink, Columbia	529,580	
Atlas Steel Co., Columbia	8,840	
*B & B Rentals, Columbia		
Baker Equipment & Eng. Co., Columbia	29,090	
Beatrice Foods, Columbia	4,090	
Bendix Corp., Columbia	155,160	
Blount, Jean Wallace, Columbia	6,830	
Bomar, Harold E., Columbia	2,080	
Borden, Inc., Columbia	14,670	
Brutus Corporation, Columbia	49,400	
Cabbage Patch, Inc., Columbia	650	
Cable Conveyer Systems, Columbia	3,600	
Carbbits, Inc.	11,840	
Carbide Alloys, Inc.	127,060	
Cardinal Chemical Co., Columbia	59,580	
Cardinal Mfg. Co., Columbia	18,290	
Carmont Realty Co., Columbia	84,530	
Carolina Ceramics, Inc., Columbia	105,500	
Carolina Components Corp., Columbia	8,240	
Carolina Door Products, Columbia	1,760	
Carolina Photoengraving, Columbia	220	
Carter Miot Engr. Co., Columbia	37,320	
Catawba Timber Company, Blythewood	5,320	
Central Advertising, Inc., Columbia	3,520	
*Chambliss, Joel B., Columbia		
Champion Bldg. Prod. Div., Columbia	8,800	
Charles, M. Kelsey, Eastover	100,720	
Charm Corp. of S. C., Columbia	760	
City of Columbia, Columbia	2,840	
Clark Rental, Inc., Columbia	1,620	
Coble Dairy Products, Columbia	32,730	
Coburg Dairy, Inc., Columbia	8,940	
*Cola. Angora Enterpri., Inc., Columbia	29,720	
Cola. Coca Cola Bltg. Co., Columbia	196,450	
*Colie Faust Litho. Shop, Columbia		
Collins Printing Co., Columbia	1,350	
Colonial Iron Works, Inc., Columbia	16,330	
*Colonial Printing, Columbia		
Colorsep Graphics, Inc., Columbia	14,130	
Colprovia Asphalts, Inc., Columbia	17,190	
Columbia Conc. Prod., Inc., Columbia	11,520	
Columbia Newspapers, Inc., Columbia	467,790	
Columbia Organic Chem. Co., Columbia	19,660	
Columbia Products Co., Columbia	503,030	
Columbia Supply Company, Columbia	5,660	
Colwood Company, Inc., Columbia	40,670	
Commercial Rlty. Ventures, Columbia	59,860	
Commodity Engineering, Columbia	18,370	
Concrete Supply Co., Inc., Columbia	20,700	
Consolidated Systems, Inc., Columbia	282,490	
Cool Temp. Awn. & Alum. Prod., Columbia	3,250	
Copeland, Thelma S., Columbia	3,050	
Copie Kwik, Inc., Columbia	980	
Crouch, Roger, Pontiac	46,200	
Crowson Stone Printing, Columbia	56,970	
Curtis 1000 Speedi Print, Columbia	2,130	
Curtis 1000 Speedi Print, Columbia	1,410	
Custom Steel Fabricators, Eastover	2,800	
Dan Dee Specialties Co., Columbia	7,320	
Davis Plating, Inc.	2,370	
Denture Science Corp. Int., Columbia	3,110	
Dinner Bell Foods, Inc., Columbia	296,300	
Dixie Lighting, Inc., Columbia	5,370	
Downtown Printers, Columbia	910	
Duffy Tool & Stamping, Inc., Columbia	45,040	
Dukes, Charles E., Columbia	7,040	
E. O. Hudson Sr., et. al., Columbia	27,090	
*East Coast Steel, Inc., Eastover		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Eastover Dev. Corp., Eastover	13,340	
*Eastover Mfg. Inc., Eastover		
Eastside Co., Inc., Columbia	23,310	
Eastside Printing Co., Columbia	1,880	
Estes, Joseph E., Columbia	230	
Evans & Sons, Columbia	10,810	
Evans, J. D. Sr.	8,260	
Exxon Company USA, Columbia	65,510	
F N Manufacturing, Columbia	629,070	
First Natl. Bank of S. C., Columbia	9,660	
Fletcher, Paul H., Columbia	12,140	
Fogle, C. C., Columbia	2,310	
Fuller, William E. Jr., Columbia	13,650	
G. T. Waites	21,630	
Galaxy Boat Mfg. Co., Inc., Columbia	72,360	
Galaxy Boat Mfg. Co., Inc., Columbia	61,700	
Gantt, Harriette S., Columbia	4,940	
GHA Lock Joint, Inc.	278,800	
Glasmaster Plastics Co., Columbia	470	
Groff Industries, Inc., Columbia	1,850	
H & J Corp., Columbia	7,250	
Hardaway Conc. Co., Inc., Columbia	67,770	
Hardaway Concrete Co., Inc., Columbia	16,020	
Hardaway Concrete Co., Inc., Columbia	49,000	
Hardaway Concrete Co., Inc., Columbia	18,750	
Hensel, John, Columbia	2,230	
Hewitt Robins, Inc., Pontiac	578,420	
*Hinson-Barr, Inc., Columbia		
Hobart Corporation, Blythewood	617,670	
Hogue, Ben M., Columbia	2,730	
*Hullmont Corp., Columbia		
Hydrosander, Inc., Columbia	110	
Hyland Donor Center, Columbia	6,160	
Hymson, Morton B., Columbia	15,860	
IBM Corporation, Columbia	28,860	
Indian Head, Inc., Columbia	673,080	
Industrial Dev. Corp., Columbia	5,440	
Inland Properties, Inc.	5,150	
International Paper Co., Pontiac	10,150	
Intertec Data Systems, Columbia	72,160	
J. Smarr Enterprises, Columbia	160	
Jacobs, David H., Columbia	5,670	
Jeffery Enterprises, Inc., Columbia	1,220	
*Jenkins Brothers, Inc.		
John R. Gettinger	8,300	
Johnson, Velva Jo, Columbia	6,650	
Kings Laboratories, Blythewood	10,320	
Kline Iron & Steel Co., Columbia	21,020	
Kohn, A. Hart Jr., Columbia	109,210	
Kraft, Inc., Columbia	4,800	
Kwik Kopy of Cola., Inc., Columbia	730	
La Berne Mfg. Co., Inc., Columbia	17,910	
Lake Murray Plastics, Outside Ballentine	6,150	
Laminal Ltd., Inc., Columbia	10,490	
Langley, Arthur F., et. al., Columbia	6,720	
Lindau Chemicals, Inc., Columbia	52,680	
Lone Star Industries, Columbia	362,370	
Lone Star Industries, Inc., North Columbia	52,400	
Lowenstein Cotton & Stor., Columbia	2,090	
M & J Financial Corp., Columbia	1,100	
M & P Properties, Columbia	44,310	
*M C K Plating		
M. Lowenstein Corp., Columbia	1,172,920	
M. Lowenstein Corp., Columbia	87,460	
Mac Kohn Printing, Inc., Columbia	19,240	
Martin Marietta Aggreg., Columbia	95,480	
Marwin Co., Columbia	34,260	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
May Apparel Group, Inc., Columbia	1,110	
*McCaw Printers		
McConnell, S. O., Columbia	26,780	
McDonald Letter Shop, Columbia	2,490	
Meridith, T. C. & Rogers G., Columbia	199,710	
Metal Equip. Fab. Cola., Inc., Bluff Rd.	16,930	
Micalline Products, Inc., Columbia	1,410	
Midland Steel Corp., Columbia	8,080	
Miles, Wilson, Columbia	2,400	
Monteith, Charles W., Columbia	7,990	
*Morris, Charles R., et. al., Columbia		
Mount Vernon Mills, Inc., Columbia	57,890	
NCNB Leasing Corp., Columbia	717,850	
Neil Parts Rebuilders, Columbia	3,600	
Niggel Associates, Inc., Columbia	18,490	
OPM Leasing, Columbia	11,990	
Owen Steel Co., Inc., Columbia	241,220	
Owen Steel Co., Inc., Columbia	296,330	
Oxford Industries, Inc., Columbia	42,460	
Palmer, G. L. & Whitworth D., Columbia	4,730	
Palmetto Boat Mfg. Co., Inc., Columbia	80	
Palmetto Metal Prod., Inc., Columbia	16,960	
Pearle Vision Ctr., Inc., Columbia	25,210	
Pet Dairy, Inc., Columbia	169,710	
Phifer, William S. Jr., Columbia	3,150	
Pleasurecraft Marine Eng., Columbia	1,900	
Printers, Inc., Columbia	4,350	
Pyroform Plastics, Inc., Spears Creek Church	8,280	
Q X Industries, Inc., Columbia	3,010	
Quattlebaum, W. M., Columbia	54,130	
Quikrete Companies, Columbia	12,500	
Quilters, Inc., Columbia	15,230	
R & J Sportswear, Inc., Columbia	47,540	
R & K Industries, Inc., Columbia	17,330	
Realvest Associates, Columbia	122,330	
Reliance Universal, Inc., Columbia	59,150	
*Rice, James F., Columbia	4,200	
Richtex Corp., Columbia	550,940	
Risdon Enterprises, Inc., Pontiac	89,680	
Roach T. B. Estate, Columbia	3,940	
Robbins & Myers, Inc.	111,650	
Robert P. Gillote Co., Inc., Columbia	2,730	
Rockwell Inter. Corp., Columbia	298,300	
Rockwell International, Columbia	160,130	
Roi Leasing Corp., Columbia	950	
Rosen, David, Columbia	960	
S. C. Industries, Inc., White Rock	1,080	
Salter, William L.	1,340	
*Sauls, E. D., Columbia	31,610	
Schwartz Typesetters, Columbia	570	
Seaco, Inc., Columbia	13,320	
SEFAB, Inc., Columbia	10,200	
Serologicals of Columbia	2,230	
Service Printing Co., Columbia	2,280	
Shakespeare Co., Columbia	446,490	
Shapson Realty Corp., Columbia	186,900	
Smith Rub. Stamp & Seals, Columbia	8,950	
*Smith Rub. Stamps & Seals, Columbia		
Smittys Print Shop, Inc., Columbia	2,370	
Smoak, Curtis P. Jr., Columbia	25,830	
South States Comm. Heat, Columbia	4,890	
Southco, Inc., Columbia	15,020	
Southeastern Printing Co., Columbia	2,000	
*Southern Metal Works, Off Bluff Rd.		
Southern Table Corp., Columbia	6,340	
Southland Log Homes, Inc., Columbia	16,900	
Square D Co., Columbia	692,550	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
State Printing Company, Columbia	119,420	
State Record Co., Columbia	349,680	
State Record Co., Columbia	87,470	
Stone, Charles E., Columbia	13,480	
Stone Mfg. Co., Columbia	125,470	
T. C. I. Leasing, Inc., Columbia	250	
Taylor Morris, Columbia	5,240	
Technology Diversified, Inc., Columbia	3,840	
Thermal Engr. Corp., Columbia	108,260	
Townsend Co., Columbia	303,550	
Trade Binders, Columbia	330	
Trailblazer Trailers, Inc., Columbia	470	
U. S. Alum. & Steel, Columbia	35,370	
U. S. S. Agri. Chemicals, Columbia	40,530	
U. S. Textile Corp., Columbia	31,170	
UAP Components, Inc., Columbia	16,350	
V. P. T. Corp., Outside Ballentine	6,200	
Velvetex, Inc., Columbia	2,600	
Vogue Press, Inc., Columbia	14,720	
Wallace Concrete Pipe Co., Columbia	100,000	
Web Graphics, Inc., Sou., Columbia	100,560	
Weeks Liquid Fert., Inc., Hopkins	8,870	
Westinghouse Elec. Corp., Columbia	2,319,460	
Westside Ice & Fuel Co., Columbia	16,020	
Westvaco Corporation, Eastover	2,800	
Wheel Trueing Tool Co., Pontiac	288,090	
Wheel Trueing Tool Co., Pontiac	155,070	
Whetstone, Michael K., Columbia	17,540	
*Wilgood Corp., Columbia		
Williams, Louis, Columbia	2,260	
Wills, Harry H., Columbia	11,970	
Ye Old Printing Press, Columbia	530	
York Tape & Label Corp., Columbia	87,550	
Zobel, Ruby H., Columbia	930	
No. of Accounts for County 290		$19,708,220
SALUDA		
Amicks Poultry Farms, Inc., No. of Batesburg	$ 52,030	
BBS of S. C., Saluda	9,520	
Boland, Charles, et. al., Saluda	5,780	
Carter Enterprises, Saluda	680	
Catawba Timber Co., Ward	5,100	
Clearweave Hosiery Co., Inc., Saluda	1,260	
Cone, Clyde, Ridge Spring	8,630	
Cones Meat & Farm, Inc., Ridge Spring	860	
Contempo Lighting, Batesburg	110	
Continental Group, Inc., Johnston	140,910	
Continental Group, Inc., Saluda	2,970	
Forrest, Eugene F., Saluda	8,470	
Gentrys Poultry Co., Inc., On County 252	18,260	
Glenmills Mfg. Corp., Saluda	48,590	
Graniteville Company, Saluda	68,710	
Hancock, Helen P. & Ernest, Saluda	50	
IBM Corporation	50	
Jennings, Margaret, Saluda	1,060	
*Milliken & Co., Saluda	698,720	
Moore, Gladys P., N. of Batesburg	29,930	
Nomrah Concrete, Saluda	14,520	
*Rice Mills, Inc., Ridge Spring	11,230	
Saluda Shirt Co., Inc., Saluda	26,330	
Saluda Standard Sentinel, Saluda	1,470	
No. of Accounts for County 24		$ 1,155,240

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
SPARTANBURG		
*A.B. Wood Chem. Co., Inc., Campobello	19,040	
A.M. Quattlebaum, Wellford	105,000	
Abbott Lab., Inc., Spartanburg	288,490	
*Abbott Lab., Inc., Spartanburg	137,150	
ABCO Industries, Inc., Roebuck	400,350	
Achem Corp.	21,710	
Action Instant Print, Spartanburg	2,910	
Ado Corporation, Spartanburg	213,570	
Air Movements Ind., Inc., Spartanburg	1,030	
Air Products & Chem., Inc., Spartanburg	2,160	
Alkahn Labels, Inc., Cowpens	64,530	
Allegheny Ludlam Ind., Inc., Spartanburg	8,400	
Allen Trust, Spartanburg	4,620	
Altman Printing Co., Inc.	1,280	
Altman, W. B. & Parris, W. A.	7,870	
Amer. Petrofina Mkt., Inc., Spartanburg	83,840	
Amerada Hess Corp., Spartanburg	150,260	
American Box Co., Inc., Cowpens	15,230	
American Fast Print, Spartanburg	609,470	
American Fast Prints, Spartanburg	357,990	
American Oil Company, Spartanburg	120,540	
American Scissors Corp., B & H Ind. Park	37,140	
American Scissors Corp., B & H Industrial Park	13,450	
Ameron Corporation, Spartanburg	35,590	
*AMP, Inc., SR57 outside Cowpens		
*Anderson, J. C. & Edwards, Spartanburg		
Anderson, John C., Roebuck	12,190	
Anderson, John C., et. al., Roebuck	25,410	
Andrews Bearing Corp., Spartanburg	378,180	
Apple Cooperative, Inc., Inman	25,730	
Argo & Co., Spartanburg	6,380	
Arkansas Fuel Oil Corp., Spartanburg	84,230	
Arkwright Mills, Spartanburg	34,740	
Arkwright Mills, Spartanburg	397,880	
Armstrong Textiles	21,140	
Arrow Auto Ind., Spartanburg	317,060	
Arrow Automotive Ind., Inc., Spartanburg	32,290	
*Arrow Steel Prod., Spartanburg	35,480	
*Arrow Steel Prod., Spartanburg	35,480	
Ashland Oil & Refine Co., Spartanburg	84,660	
Ashmore Mfg. Co., near Inman	4,100	
Astor Fabrics, Inc., Spartanburg	420	
Atlantic Soft Drink, Spartanburg	130,630	
Atlantic Spring & Mfg. Co., Spartanburg	75,260	
B & B Fibers, Inc., Landrum	9,640	
B & B Foundry & Sup., Inc., Fairforest	470	
B. F. Long Printing Co., Inc., Spartanburg	4,190	
Baermann Magnetics, Inc., Spartanburg	17,490	
Band & White, Spartanburg	77,490	
Barnet Southern Corp., Arcadia	95,180	
Barnet Southern Corp., Arcadia	85,170	
Barnett, A. W., Spartanburg	1,540	
Basf Wyandotte Corp., Whitestone	386,250	
Batchelder Blastus, Inc., toward Fairmount	171,560	
Beaumont Co., Spartanburg	166,430	
Beeson & Meger, Fairforest	44,520	
Beeson, J. W. & Meger, Roger, Spartanburg	14,280	
*Beeson, John & Meger, R., Spartanburg	28,140	
Beeson, John & Meger, Roger, Spartanburg	13,500	
Beeson, John & Roger, Meger, Spartanburg	18,590	
Bennett, James H., Spartanburg	20,830	
Beverage Air, Spartanburg	5,640	
*Beverage Air, Spartanburg		
Beverage Air, A Co. of Tan., Spartanburg	328,320	
Bigelow Sanford, Inc., Landrum	533,270	
Bode, Inc.	29,000	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Boiler Tube Co. of Am., Lyman	43,580	
Boiler Tube Co. of Amer., Lyman	106,840	
Bomar, Boyce L., Spartanburg	4,410	
Bomar Print & Letter, Inc., Spartanburg	4,580	
Bommer Industries, Inc., Landrum	261,280	
Borden, Inc., Whitney	520,460	
Brown Boveri Elec., Inc., Woodruff	34,830	
*Brown Boveri Elec., Inc., Woodruff	164,040	
Brown Machinery, Inc., Spartanburg	5,720	
Brown Packing Co., Inc., Spartanburg	25,990	
*Bruckner Frockentechnik, Spartanburg		
Bruckner Machinery Corp., Spartanburg	61,090	
Budget Instant Print Ctr., Spartanburg	1,890	
Burchette D.B.A. Plast. Inj., north of Spartanburg	33,940	
Burdett Mfg. Co., Roebuck	6,760	
C & L Properties, Spartanburg	86,940	
Capital Funds of S.C., Inc., Woodruff	54,010	
Carlisle Corporation, Inman	589,130	
Carlisle Corporation, Inman	1,990	
Carlisle, Howard & Jo.	42,220	
Carmet Co., near Duncan	241,610	
Carmont, Inc., Spartanburg	13,960	
Carmont Realty Co., Spartanburg	12,130	
Caro Print, Inc., Spartanburg	13,940	
*Carolina Candian Lbr. Sl., Spartanburg		
Carolina Emblem Co., Inc., Campobello	6,870	
*Carolina Fibre Mills, Spartanburg	42,270	
Carolina Knitting Mill, Glendale	3,840	
Carolina Printing Co., Inc., Woodruff	2,420	
Carolina, R. B., Spartanburg	34,760	
Catawba Timber Co., Woodruff	1,420	
*CC Leasing Corp., Lyman		
Cecil Associates, Inc.	43,050	
*Cecil, P. S. Jr., et. al., Spartanburg	147,000	
Cherokee Textiles, Inc., Chesnee	17,640	
Cherokee Textiles, Inc., Spartanburg	30,440	
Cheryl Fabrics, Inc., Spartanburg	760	
Chevron Oil Company, Spartanburg	62,880	
Citz. So. Nat. Bank, Spartanburg	11,030	
Claire Mfg. Co., Inc., Spartanburg	54,550	
Clark Rental System, Inc., Lyman	9,770	
Clement, John C. & Mable, Spartanburg	1,300	
Coats & Clark, Inc., Spartanburg	97,320	
Coberg Realty Co., Spartanburg	202,860	
Coble Dairy Prod. Coop. Inc., Spartanburg	9,630	
Coca Cola Btlg. Co. United, Spartanburg	61,760	
*Collins, Clyde M., Wellford		
Collins, Mancel C., Spartanburg	21,640	
Coordinated Pkg. System, Spartanburg	20,610	
Copy Print, Inc., Spartanburg	1,910	
Cordovano, James S.	22,370	
Crown Central Petro. Corp., Spartanburg	63,460	
Crown Cork & Seal Co., Spartanburg	362,340	
Custom Dies, Inc., Spartanburg	3,350	
Datapoint Corporation, Spartanburg	10	
*David A. Keller, Spartanburg		
Davis, Ollie K., Greer	3,770	
Detroit Forming, Inc., Fairforest	49,390	
Dieco Manufacturing, Inc., Woodruff	1,610	
Diversified Mach. Prod., Inc., Roebuck	44,950	
Double Eagle Properties, Spartanburg	9,110	
Draftsystem, Inc., B & H. Ind. Park	9,820	
Dresser Ind., Inc., Woodruff	430,060	
*Driver Harris Co., B & H Industrial Park		
EEE Vac, Inc., Spartanburg	1,160	
Electric Ice & Fuel Co., Spartanburg	5,210	
Empire Embroidery Co., Inc., Roebuck	3,920	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Enro Shirt Co. of S.C., Inc., Woodruff	123,630	
Epollo Graphics, Inc., Spartanburg	830	
*Erwin, W. C. & Helen Holt, Roebuck		
EXXON Corp., Spartanburg	145,050	
F & W Printing Co., Spartanburg	1,370	
Fab. Tex. Finishing Corp., Spartanburg	4,710	
Fairforest Fibers, Inc., Fairforest	8,750	
Farr, Raliegh J., Roebuck	11,760	
Fine Enterprises, Inc., Spartanburg	1,040	
Firestone Tire & Ru. Co., Spartanburg	976,340	
First Natl. Lease Corp., Roebuck	9,320	
Flink Ink Corp.	238,570	
Flowers Baking of S.C., Spartanburg	47,400	
*Flowers Bk. of S.C., Spartanburg	397,450	
Floyd, J. G. Est., east of Spartanburg	8,740	
Ford Motor Company, Spartanburg	179,900	
Foto Type Printing, Boiling Springs Plant	3,430	
FPC, Inc., Roebuck	57,780	
Franke, Michael D. & Joerg, Spartanburg	35,230	
G & L. Fabricators, Lyman	1,160	
G. M. Haynes, Inc., Spartanburg	57,030	
Gauden, Robert P., Spartanburg	5,770	
Gemme Industries, Inc., Greer	1,780	
George F. Siddal Co., Spartanburg	3,260	
*Georgia Pacific, Whitestone	501,670	
Geronimo Die & Gages, Cowpens	720	
Geronimo, Victor, Cowpens	7,510	
*Ghionis, C. A. & Doris, Cowpens		
*Ghionis, Constantine, et. al., Cowpens		
*Gilliland Industrial, Whitestone	115,830	
Glenco Associates, Inc., Spartanburg	30,020	
Glover, C. H. & Vivian B., Spartanburg	360	
Glover, Vivian B., Spartanburg	16,280	
*Goforth & Triangle Const., Spartanburg		
Gould, Inc., Roebuck	511,410	
Graber Conso., Spartanburg	870	
Graf Metallic of Amer., Spartanburg	72,140	
Gramling Bros. Farm Chem., Gramling	960	
Gravure, Inc., Lyman	7,030	
*Greenville Machinery Corp., Greer		
Griffin Mfg. Co., Inc., near Landrum	20,990	
Gulf Oil Corp., Spartanburg	161,510	
H & L Realty Co., Spartanburg	102,280	
Harley, Cleveland S., Spartanburg	32,970	
Harley Corp., Camp Croft	527,930	
Harley Corporation, Spartanburg	50,130	
Harley Corporation, Spartanburg	55,880	
Harley Corporation, Spartanburg	19,500	
*Harrelson, Bernard, Spartanburg	11,710	
Harrison, M. L., Spartanburg	160	
Hart Tool & Mfg. Corp., Inc.	21,220	
Hedwin Corporation, Camp Croft	93,350	
Heffner, P D. & Lentz, Spartanburg	3,570	
Henderson Properties, Spartanburg	27,410	
Henson, Buddy Ray, Spartanburg	890	
Hergeth Incorporated, Spartanburg	194,750	
Hersey Products, Inc., Spartanburg	229,840	
Hicks 3 Partnership, Spartanburg	8,830	
*Hoechst Capital Corp., Spartanburg	209,480	
*Hoechst Fibers Ind., Spartanburg		
Holmberg Electronics Corp., Inman	170,400	
Hoyle, Frank G., Spartanburg	24,890	
Ibena Incorporated, Wellford	45,890	
*IBM Corp., Spartanburg	186,570	
*IMI, Inc., Inman		
INA Filtration Corp., Inman	28,440	
Inman Mills, Inman	350,490	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Inman Mills, Enoree	775,380	
Inman Mills, Enoree	723,430	
Inman Mills, Inman	463,490	
Innovative Mfg., Inc., near Woodruff	5,250	
Insulfab Plastics, Inc., Spartanburg	56,790	
Insulfab Plastics, Inc., Spartanburg	200	
Inter. Min., & Chem. Corp., Spartanburg	60,500	
Interstate Materials Co., Inman	134,990	
*J. P. Stevens & Co., Inc., Greer		
J. P. Stevens, Inc., Greer	96,640	
J. P. Stevens, Inc., Greer	294,940	
*J. R. Machining, Lyman		
J. W. Lewis, Inc., Pacolet	3,100	
Jackson Mills, Wellford	352,290	
Jonathan Logan, Inc., Spartanburg	382,100	
*Joyal, Lee J., Lyman		
K & H Knitting Mills, Inc., Crescent Whse-Whitne	1,590	
Kaiser Agricultural Chem., Roebuck	11,740	
Kings Point Knitting, Spartanburg	111,060	
Kleinwefers, Inc.	148,050	
Koch Fuels, Inc., Greer	38,580	
Kohler Co., Spartanburg	980,870	
Kohler Co., Spartanburg	298,950	
Kuhn, David W., Spartanburg	7,140	
Kusters Corporation	45,570	
Lawrence, J. W., Landrum	3,470	
Leasing Service Corp., Inman	42,810	
Leigh Fibers, Inc., Spartanburg	843,770	
Les Lor Realty Co., Spartanburg	232,900	
Leslor Realty Co., Roebuck	212,320	
*Lewis, J. W. III, west of Pacolet	27,300	
Lipe Rollway	5,270	
Liquid Air, Inc., Spartanburg	326,590	
Lischerong Matz, Spartanburg	11,130	
Littlejohn, R. E. Jr., Spartanburg	7,390	
Long Mile Rubber Co., Spartanburg	195,160	
Long, Ruth Pearson, et. al., Spartanburg	5,780	
Lowenstein Cotton & Stor., Lyman	20,560	
Lowenstein Cotton & Stor., Lyman	510	
Lowndes, William, III, Fairforest	79,150	
Lumb, David A., et al., Cowpens	26,040	
*M. Lowenstein Corp., Lyman	1,939,950	
*M. Lowenstein Corp., Lyman	102,960	
*M. Lowenstein Corp., Lyman	282,580	
Mackay Stillman, near Landrum	4,310	
Mascot Mobile Homes, Gramling	11,090	
Matex Knitting Mill, Inc., Spartanburg	13,080	
Mayfair Mills, Arcadia	465,550	
Mayfair Mills, Arcadia	534,390	
McCullough, James Al., Spartanburg	7,060	
McDaniels Boats, Inc., Spartanburg	1,610	
MDFC Equipment Leasing, Spartanburg	1,440	
*Mead Corp., Spartanburg	335,320	
Melton Bros. Embrdry, Inc., Moore	62,030	
Menzel, Inc., Spartanburg	100,330	
*Metromont Mat. Corp., Spartanburg	465,500	
Metromont Materials, Spartanburg	6,700	
*Metromont Materials, Spartanburg	830	
*Metromont Materials Corp., Spartanburg	6,880	
Metromont Materials Corp., Spartanburg	1,010	
Michelin Tire Corp., Spartanburg	12,722,740	
Michigan Precision Ind., Cowpens	140,430	
Michigan Precision Ind., Cowpens	42,420	
*Milliken & Co., Spartanburg	681,020	
*Milliken & Co., Spartanburg	477,750	
*Milliken & Co., Drayton	490,240	
*Milliken & Co., Pacolet	469,030	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*Milliken & Co., Campton	866,990	
*Milliken & Co., New Prospect	839,060	
*Milliken & Co., Glendale	53,340	
*Milliken & Co., Cowpens	70,110	
*Milliken & Co., Valley Falls	258,590	
Mitchell, Rose Marie W., Gramling	35,390	
Monsanto Company, Switzer	4,112,390	
Montgomery, Walter S., Jr., Fairforest	38,660	
Mortex Chemical Prod., Spartanburg	8,050	
Moss, George C., Spartanburg	8,980	
Mulliken Vault Co., near Spartanburg	1,560	
National Starch & Chemical, Enoree	484,100	
Nelson, Franklin & Bonnie, Spartanburg	6,100	
Neuse Mfg. Co., Spartanburg	91,630	
Newspaper Mgt. Prod. Co., Spartanburg	140	
Norton Company, Spartanburg	182,400	
Norwesco, Inc., Wellford	66,140	
O P M Leasing Service, Inc., Spartanburg	9,430	
Omega Chemicals, Inc., Cowpens	15,210	
*Omega Chemicals, Inc., Cowpens		
Oneita Knitting, Fingerville	66,460	
Otto Zollinger, Inc., Glendale	20	
P & L Packaging, Inc., Roebuck	12,010	
P. Garvan, Inc., near Inman	118,810	
*PPG Industries, Inc., Cedar Springs Rd.		
Pacolet Industrial Suppl., Pacolet	1,390	
Palmetto Industries	33,690	
Palmetto Mfg., Inc., Greer	240	
Parker Hannifin Corp., Spartanburg	61,810	
Perennator North Amer. Inc., Spartanburg	19,290	
Peterzimmer America, Inc., Cowpens	31,270	
*Phillips Driscopipe, Inc., Startex	553,030	
*Phillips Fibers, Startex	258,030	
Phillips Fibers Corp., Spartanburg	1,217,320	
Phillips Pipeline Co., Spertanburg	88,330	
Piedmont Packaging, Inc., Fairforest	28,190	
Piedmont Press, Inc., Spartanburg	12,170	
Piedmont Steel, Inc., Spartanburg	64,020	
Pitts, Bobby L., Wellford	34,030	
Plushbottom & Peabody Ltd., Spartanburg	5,510	
Polydeck Screen Corp., Spartanburg	37,300	
*Porter, Rayford E., Camp Croft		
Powdercraft Corp., Spartanburg	22,540	
Powers Printing Co., Inc., Spartanburg	6,630	
Precision Bear & Mach. Co., Roebuck	40,040	
Primaknit, Inc., Spartanburg	178,420	
Printers 100, Inc., Spartanburg	3,510	
Printers 100, Inc., Spartanburg	2,530	
Printpak Industries, Spartanburg	88,280	
*Prog Screen Engraving, Roebuck		
Proto Panel of S. C., Inc., Greer	390	
R. Edwin Lanford Agency, Woodruff	3,940	
*R. R. Donnelley & Sons	5,248,510	
Ranjo, Inc., Spartanburg	6,050	
Raycord Co., Inc., Spartanburg	18,280	
Reeves Bros., Inc., Chesnee	259,220	
Reeves Bros., Inc., Woodruff	319,320	
Reeves Brothers, Inc., Spartanburg	159,440	
Reid Enterprises, Inc.	620	
Reliance Electric Co., Spartanburg	551,570	
Rhode Island Text. Co., Landrum	115,400	
Riegal Textile Corp., Woodruff	233,480	
Risdon Corporation, Spartanburg	265,660	
Risdon Corporation, Spartanburg	82,180	
Ritco Realty Co., Landrum	81,070	
Rockwell Intntl. Corp., Spartanburg	1,212,820	
Roebuck Realty & Inv. Co., Spartanburg	21,210	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Roebuck Realty & Inv. Co., Spartanburg	12,710	
Rodgers, Fred & W. Gerald, Spartanburg	3,570	
Royster Co.	4,130	
S & S Mfg. Co., Spartanburg	54,220	
S & S Mfg. Co., Roebuck	28,250	
S. C. Industries, Inc., Startex	780	
Saxonia Frankie of Amer., Spartanburg	38,150	
S. C. Container Corp., Spartanburg	111,720	
Schweiter Corp., Spartanburg	114,070	
Seaboard Coastline R. R., Startex	630	
Security Finance Corp., Spartanburg	2,330	
Shell Oil Company, Spartanburg	107,230	
Simkins Ind., Inc., Landrum	66,850	
Sistig Corporation, Spartanburg	9,860	
*Sloan Const Co., Inman		
Smith, Jessie T. & Milton, Woodruff	3,890	
*So. Tank & Culvert Co., Inc., Spartanburg	22,390	
South East Organics, Inc., Spartanburg	3,750	
Southeastern Kusan, Inc., Inman	266,380	
Southeastern Print & Rep., Spartanburg	5,550	
Southern Engravers, Inc., Lyman	9,600	
Southern Facilities, Inc., Spartanburg	91,560	
Southern Natl. Leasing, near Landrum	11,910	
Southern Powell Corp., Spartanburg	191,230	
*Southern Realty, Lyman	18,230	
Southern Wood Pied. Co., Spartanburg	240,200	
Southeastern Pole Bldg., Inc., Duncan	19,940	
Spartan Felt Co., Inc., Roebuck	5,000	
Spartan Grain & Mill, Inc., Spartanburg	56,270	
Spartan Leasing Co., Spartanburg	81,110	
Spartan Metal Products, Spartanburg	11,340	
Spartan Mills, Spartanburg	55,660	
Spartan Mills, Spartanburg	704,060	
*Spartan Mills, Chesnee	1,651,040	
Spartan Mills, Spartanburg	593,310	
Spartan Mills, Startex	398,850	
Spartan Mills, Startex	56,110	
Spartan Mills, Chesnee	81,900	
Spartan Mills, Inc., Whitney	211,710	
Spartan Minerals Corp., Pacolet	63,190	
Spartan Paper & Plas., Spartanburg	19,180	
Spartan Research & Devel., Glendale	1,440	
Spartan Undies, Inc., Spartanburg	186,230	
Spartanburg City. Ind., Inc., Cowpens	474,740	
Spartanburg Dairy, Inc., Spartanburg	306,960	
Spartanburg Dairy, Inc., Spartanburg	211,170	
Spec Diecutting & Pkg., Spartanburg	600	
Specialty Cnc, Inc., Greer	7,980	
Springfield Tool & Die, Greer	27,200	
Sptbg. Herald Journal, Inc., Spartanburg	232,420	
Standex Internatnl Corp., Gramling	120	
Starr Brand, Inc., Inman	8,000	
Styles, Ron, Greer	7,000	
Sumter Wood Preserving, Spartanburg	33,080	
*Supreme Tool & Die Co., Greer		
S. W. Delaware, Inc., Spartanburg	89,670	
SWS Systems, Inc.	450	
Synalloy Corporation, Spartanburg	288,880	
Synalloy Corporation, Spartanburg	43,900	
*T & Y Co. A. Partnership, Spartanburg	26,730	
T.C.I. Leasing, Inc., Lyman	2,450	
Tanatex Chemical Corp., Spartanburg	263,650	
Tarky, Jr. J. P. & F. T. Lombard, Spartanburg	26,250	
*Tate Metal Work, Inc., Spartanburg		
Tatran Textiles, Inc., Spartanburg	9,080	
Taylor, R. B. & Bullington, W. of Pacolet	64,580	
T.C.I. Leasing, Landrum	1,780	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
T.C.I. Leasing, Lyman	600	
Texaco, Inc., Spartanburg	95,430	
The News Leader, Inc., Landrum	4,810	
*Tietex Corp.,	169,320	
Tietex Corporation, Spartanburg	1,558,300	
Tietex Print & Fin. Corp., Spartanburg	132,950	
Tindall Concrete Prod., Spartanburg	168,330	
TNS Mills, Inc.,	188,930	
Toolmation, Inc.	14,380	
Triangle Ice, Inc.	45,210	
Tungsten Industries, Inc., Greer	26,640	
Tuscarora Cotton Mill, Clifton	119,330	
Union Camp Corp., Spartanburg	333,520	
Union Oil Co. of Calif., Spartanburg	65,790	
Unisphere Chemical Corp., Spartanburg	32,370	
Universal Leasing Corp., Spartanburg	460	
Vaughn Belting Co., Inc., Woodruff	1,580	
Vaughn Belting Co., Inc., Spartanburg	9,090	
Vulcan Materials, Inc., Pacolet	156,070	
Walker, Joe W.	50	
Walter Kidde & Co., Inc., outside Cowpens	166,990	
Walter Kiddie & Co., Inc., inside Cowpens	166,990	
White Stone, Inc., Roebuck	2,070	
Whitney Printing Service, Spartanburg	350	
Wood, J. H. Jr., Family Trust, Spartanburg	42,950	
Woodbury Business Forms, Spartanburg	19,520	
Woodmasters Galley, Spartanburg	13,950	
*Xedex Corp.		
*Xedex Corp., Roebuck		
Zima Corp., Spartanburg	175,110	
Zust, Inc., Cowpens	720	
		$ 73,376,000
SUMTER		
*Acme Strapping Corp., Sumter	$	
Action Blasting Co., Inc., Sumter	1,020	
Adkins Const. Co., Inc., Sumter	3,380	
American Can Co., Sumter	690	
*American Grilon, Inc., Sumter		
Apac Carolina, Inc., Sumter	12,940	
Atlantic Soft Drink, Sumter	22,540	
B. L. Montague Co., Inc., Sumter	239,160	
Balch, James P., Sumter	6,930	
Becker Sand & Grav. Co., Inc., Hagood	33,030	
Becton Dickinson & Co., Sumter	1,357,060	
C & S National Bank, Sumter	628,070	
C. P. Chemicals, Inc., Sumter	105,420	
Campbell Soup Co., Sumter	2,502,430	
Campbell Soup Co., Sumter	39,380	
Carolina Coca Cola Bottl., Sumter	122,160	
Carolina Furniture Works, Sumter	57,110	
Catawba Timber Company, Claremont	3,310	
Clark Rental System, Inc., Sumter	5,430	
Cooper Industries, Inc., Sumter	1,454,340	
Dragon Fly Co., Sumter	1,440	
Drapery Cont. Corp., Sumter	2,090	
*Electro Marine Ind., Inc., Sumter		
*EMS American Grilon, Sumter		
Exide Corporation, Sumter	1,177,270	
FCX, Inc., Sumter	4,380	
FCX, Inc., Sumter	3,130	
Fort Realty Co., Sumter	23,000	
Georgia Pacific Corp.	12,610	
Georgia Pacific Corp.	33,570	
Georgia Pacific Corp.	139,260	
Georgia Pacific Corp.	1,084,870	
Greenberg Family R. E. Ptr., Sumter	78,020	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
H & R Metal Products, Inc., Sumter	34,580	
H. Greenberg and Son, Sumter	6,800	
Harvin Packing Co.	55,060	
Herider Farms, Inc., Sumter	45,480	
Herider Farms, Inc., Sumter	66,140	
Hero International, Corp., Sumter	46,940	
IBM Corporation	21,790	
*Interlake, Inc.		
John Evans Mfg. Co., Inc., Sumter	30,550	
Keene Corporation, Sumter	1,004,980	
Korn Industries, Sumter	333,040	
Lady Madison, Inc., Sumter	45,450	
Louis Schwartz, Sumter	153,830	
MGC Leasing Corp., Sumter	54,220	
Model Dye Southern, Inc.	82,300	
*Monti, Inc., Sumter		
Nealy, Joe B. & Nancy R., Sumter	1,780	
Osteen Publishing Co., Sumter	95,310	
Palmetto Enterprises, Sumter	47,780	
Per Win Co., Inc.	21,000	
Pinewood Lumber Co., Inc., Pinewood	20,020	
Pioneer Ltd., Sumter	273,330	
Progress Warehouse Co., Sumter	46,730	
Rainaire Prod. of Caro., Inc., Sumter	3,060	
Recovery Industries, Inc., Sumter	2,450	
Richtex Corporation, Sumter	72,390	
*Rockwood, David & Dorothy, Dalzell		
S. C. Industries, Inc., Pinewood	1,510	
Santee Print Works	700,930	
*S. C. A. T., Inc., Near Remini		
Schoeller, Inc., Sumter	235,290	
Shapson Realty Corp., Sumter	86,100	
*Shaw Components, Inc., Sumter		
Shaw Mfg. Co.	64,000	
Shaw Whse. Corp. Dept. 115, Sumter	45,830	
Southern Coating & Chem.	206,650	
Southern Coating & Chem., Sumter	7,140	
Sumter Casket Co.	22,300	
Sumter Concrete Co., Sumter	17,410	
Sumter Dairies, Inc., Sumter	37,750	
Sumter Machinery Co.	43,790	
*Sumter Packaging Corp., Sumter Ind. Park		
Sumter Stress Crete, Inc.	19,970	
Sumter Trading Corp., Sumter	450,880	
Sumter Wood Preserving, Sumter	31,190	
*Sunbelt Management Co., Sumter		
T & N Fiberglas Mfg. Co., Sumter	860	
U. S. Broach & Machine Co., Sumter	27,940	
U. S. Textile Corp., Sumter	9,310	
U. S. Textiles, Inc., Sumter	1,150	
Warner Swasey Fin. Corp., Sumter	280	
Weeks Industries, Inc., Sumter	106,030	
Westinghouse Elect. Corp., Sumter	455,590	
What Knots by Rocky, Inc., Dalzell	310	
*Whitaker, Edsel & James, Mayesville		
*Whitakers, Inc., Mayesville		
No. of Accounts for County 107		$14,291,260
UNION		
Ace Sweater Mills, Inc., Union	$ 121,070	
*Bilt Rite Products, Inc., Union		
Bradburn, H. F., et. al., Union	9,460	
*Browns Vault Service, Union		
Canal Wood Corp., Jonesville	1,260	
Catawba Timber Co., Carlisle	5,130	
Champion International, Jonesville	11,910	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
City Abattoir, Union	5,040	
Cone Mills Corp., Carlisle	2,125,430	
Counts Printing, Union	880	
Creative Design, Union	1,310	
D & D Specialties, Inc., Union	11,550	
Dills Sawmill, Of Union	6,710	
Engeler, Roland, Union	11,550	
Engeler, Traute E., Union	10,460	
Excel Hosiery Mill., Union	6,940	
Executive Knits, Inc., Union	16,750	
F & K Textile Corp., Union	390	
Fairforest Wood Prod., Inc., Union	3,980	
Feaster, Dorothy S., Union	13,760	
Gaftan Sportswear, Inc., Jonesville	5,670	
Gatx-Gel Leasing Corp., Jonesville	97,530	
Gilliland Industrial, Jonesville	8,100	
Graber Company, Adamsburg	3,510	
Graber Industries, Inc., N. of Union	145,990	
Graber Industries, Inc., N. of Union	254,110	
Greene, Thomas P., Union	1,200	
Hamricks Industries, Jonesville	7,150	
Her Majesty Ind., Inc., Union	6,280	
Her Majesty Realty Co., Inc., Union	98,650	
Hines Machine Shop, Santuc	4,660	
IBM Corporation	5,420	
International Paper Co., Union	10,540	
J. P. Stevens & Co., Jonesville	111,080	
Klapat Textiles, Inc.	8,650	
*Label Corp., Jonesville		
Maness Machine Component, Buffalo	1,890	
*McIntyre Sand Co., Lockhart		
Metromont Materials Corp., Lockhart	3,190	
Milliken & Co., Union	251,900	
*Milliken & Co., Union	372,510	
*Milliken & Co., Lockhart	385,550	
*Milliken & Co., Union	549,240	
*Milliken & Co., Union	1,150,280	
*Milliken & Co., Union	300,600	
Milliken & Company	1,409,150	
Milliken & Company	27,000	
Nichols, John & Michael	5,150	
Nichols, Sadie G., Union	17,220	
Pat Ann Realty Corp.	60,490	
Piedmont Concrete Co., Inc., Union	6,620	
Sonoco Products Co., Union	259,260	
*Spaleco, Inc., Jonesville	18,700	
*Spartan Mills, Jonesville	586,910	
T. C. I. Leasing, Inc., Buffalo	950	
*Thor Fibers Ltd., Union		
Torrington Co., Union	1,861,310	
TRW Dot Division, Union	4,800	
*Tweed, Herbert Hames., Jonesville	31,450	
Union Co. Bd. of Ed., Adamsburg	9,450	
Union Color & Chemical, Inc., Union	13,570	
Union County News, Union	10	
Union Daily Times, Union	11,210	
Union Stamping, Inc.	260	
Union Stamping, Inc.	5,040	
United Merc. & Mfg., Inc., Union	486,320	
United Merc. & Mfg., Inc., Union	289,350	
Wells Fargo Leasing Corp., Jonesville	572,330	
Whitehead, William H., et. al., Union	3,680	
*Wilkerson & Nichols, Inc., Jonesville		
No. of Accounts for County 84		$11,827,510

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
WILLIAMSBURG		
Andrews Ind. Dev. Corp., Andrews	$ 62,480	
Atlantic Land & Imprv. Co., Lane	3,680	
Black River Hardwood Co.	27,610	
Carolina Alcohol, E of Kingstree	7,360	
Carolina Coca Cola Bottl., Kingstree	11,760	
Coker Garage & Housemvng., Kingstree	1,680	
Colonial Rubber Works, Inc., Kingstree	458,890	
Drexel Heritage Furn., Kingstree	50,600	
Eastern Leasing, Inc., Hemingway	21,090	
Elastic Corp. of Amer.	44,420	
Evans Development Co., Kingstree	4,940	
F T C Industries, Inc., Hemingway	8,830	
Ferres, B. V., Kingstree	400,050	
Fred C. Howell & Sons, Andrews	101,920	
G B Fermentation Ind., Inc., Kingstree	650,930	
Greeley Mfg. Co., Greeleyville	710	
Harvin Logging Company, Lane	5,250	
Harvin Lumber Company, Lane	22,100	
Hebron Textiles, Inc., Hebron	9,160	
Hemingway Apparel Mfg. Co., Hemingway	4,660	
Hemingway Apparel Mrg., Inc., Hemingway	69,620	
Hemingway Warehouse, Inc., Hemingway	5,250	
IBM Corporation	6,230	
International Paper Co., Williamsburg Cty.	31,290	
Jeffcoat, Leon	1,630	
Jonte, R. W., et al.	9,880	
Kingstree Industries, Kingstree	760	
Koppers Company, Inc., Lane	6,190	
Lane Ind. Dev. Corp., Lane	43,060	
Lane Pole Company, Lane	13,200	
McCouough, S. E., Kingstree	6,310	
*Milliken & Co., Kingstree	489,810	
National Welders Sup. Co., Hemingway	400	
Nesmith Gin Co.	60	
Oneita Knitting Mills, Lane	11,590	
Pepsi Cola Bottl. Co., Inc.	10,210	
Phoenix Glove Co., Andrews	134,090	
S. C. Prestress Corp., Kingstree	670	
Seaboard Coast Line R.R., Lane	530	
Seaboard Coastline R.R. Co., Lane	1,260	
Sou. Ag. & Chemical, Inc., Kingstree	30,370	
Tallevast, William F., Nesmith	210	
Travenol Lab., Inc., Kingstree	920,470	
Tupperware Company, Hemingway	1,714,720	
W. D. Evans & Son., Inc., Kingstree	11,370	
Warehouse Associates, Inc., Hemingway	52,820	
Warsaw Mfg. Co., Hemingway	17,750	
Warsaw Mfg. Co.	80,240	
*Wellman, Inc., Hemingway		
*Wellman Ind., Inc., Hemingway		
Wellman Industries, Inc., Hemingway	19,640	
Williamsburg Co. Bd. of Ed., Hebron	11,560	
Williamson Bros. Fertilizer, Kingstree	65,860	
Wise Co., Greeleyville	2,130	
No. of Accounts for County 62		$ 5,667,300
YORK		
*A & G Industries, Rock Hill	$	
*Aberman, Edward & Mar., Rock Hill		
*ACE Welding & Erect., Inc., Rock Hill		
Acme Mfg. Company, N of York	140	
Adams, David S. & Martha B., Beaver Dam Creek	1,470	
*Adams Machine Works, Inc., Beaver Dam Creek		
Adams Mfg. Co., Inc., Clover	960	
Adams Mfg. Co., Inc., Clover	470	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
American Dist. Telegraph, Rock Hill	1,690	
American Thread Co., Clover	422,700	
Amida Industries, Inc., Rock Hill	10,080	
Anderson, David, Good, Rock Hill	14,180	
Anderson, J. W., Jr., Rock Hill	9,560	
APOJ, Inc., Rock Hill	2,000	
Appelbaum, Susan J., York	10,080	
Art Printing Company, Rock Hill	22,480	
*Asko, B. V., Rock Hill		
Asko, Inc., Rock Hill	5,780	
Assoc. Mech. Erectors Co., Rock Hill	4,210	
Atlantic Soft Drink, Rock Hill	39,230	
AVA Industries, Inc., Rock Hill	50,210	
B & T Printing Company, Ft. Mill	1,840	
Bainbridge Ind., Inc., Clover	1,170	
Baker, William H. Trus., Rock Hill	175,560	
Barton, Betty B. & Bruce A., Near Roddey	3,050	
*Barton Machine Shop, Near Roddey		
Bennett, J. E., Ft Mill	290	
Bennett Pump Co.	4,190	
Bowater Carolina Corp., Catawba	6,338,920	
Bowling Green Spinning, Bowling Green	135,000	
Brewer, Robert & Stephane, Rock Hill	4,040	
Brewer, Robert W. & Stephene, Rock Hill	35,330	
Burris Chemical, Inc., Catawba	37,550	
*Burroughs Corporation		
C & S National Bank Trust, Rock Hill	33,610	
Cannon Mills Co., York	539,130	
Cannon Mills Co., York	814,800	
Carl Glass Sportswear, Inc., Rock Hill	1,150	
Carolina Fabricators, Inc.	14,920	
Carolina Grating Company, Rock Hill	53,150	
Carolina Laminated Prod., Rock Hill	2,610	
Carolina Newspapers, Inc., York	3,030	
Carolina Plastics, Inc., Rock Hill	20	
Carolina Processed Glass, Rock Hill	126,980	
Carolina Rebar, Inc., Rock Hill	33,110	
*Carolina Rib Knits, Inc., Rock Hill		
Carolina Screw Mach. Prod., York	5,870	
Carson, J. B. William, et al., York	39,340	
*Catawba Equip. & Supply Co., Rock Hill		
Catawba Newsprint Co., Catawba	2,198,750	
Celanese Corp., Rock Hill	7,389,810	
Celanese Corporation, Rock Hill	72,770	
Central Carolina Bank Tr., Ft. Mill	52,930	
Champion Building Prod., Catawba	723,620	
Champion International, Sharon	1,550	
Champion Laboratorie, Outside York	17,880	
Champion Laboratories, Inc., Outside York	288,200	
Childers, Jimmy & Charles, York	4,040	
Chiofolo, Donald & Kitty, Rock Hill	8,720	
Ciba Geigy Corp., Ft. Mill	116,330	
City Builders Service, Inc., Rock Hill	5,340	
CKC, Inc., Rock Hill	37,240	
*Clarklift of Columbia, York		
Cloniger, F. T. & L. W., York	10,290	
Clover Knits, Inc., Clover	29,690	
Cloverleaf Industries, Inc., Clover	4,310	
Components, Inc., Rock Hill	9,940	
Concrete & Bld. Supply, Inc., Clover	16,450	
Corson Rubber Prods., Inc., Clover	20,120	
Corson, William E. & Barbe, Clover	4,200	
Creative Printing & Lam., Ft. Mill	4,650	
Crystal Packaging Corp., Rock Hill	52,540	
Currence, E. B., B. J. & Cathy L., York	3,020	
Debbie Knits, Inc., Clover	21,240	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
Design & Appl. Prints, Inc., Smyrna	4,170	
Dillingham Graphics, Rock Hill	1,820	
Dixie Mfg. Co., Sharon	450	
*Dixie Mfg. Company, York		
DMP Corporation, Rock Hill	25,480	
Dripcut Corp., York	3,920	
Duncan Steel Drum Corp., Rock Hill	17,080	
Duncan Steel Drum Corp., Rock Hill	199,650	
Eastern Finishing & Plat., NE of York	175,410	
ECO Products, Inc.	8,070	
Edgewater Steel Co., York	862,520	
Edgewater Steel Co., York	1,076,000	
Etiket Printing Co., Inc., Ft. Mill	2,220	
F. H. S., Inc., Clover	3,180	
Facetglass, Inc., Rock Hill	31,860	
Faires, Waldo K. & Joan B., Clover	7,090	
Farah, Charles Edward	11,870	
Farmer, Thomas I., Rock Hill	4,100	
Farmer, Thomas I., Rock Hill	5,890	
FCX, Inc., York	4,490	
Federal Pacific Elec. Co., Fort Mill	610	
Federal Pacific Elect. Co., Ft. Mill	146,250	
*Fensiel Corp., Rock Hill		
Finishers, Inc., Rock Hill	4,990	
G & W Packing Co., Hickory Grove	10,770	
General Fabricators, Inc., Rock Hill	20,390	
Ginet, Inc., Rock Hill	2,460	
Global Prints, Inc., York	59,440	
Godley, William C.	46,730	
Goldman, M. Howard & Dorot., York	16,910	
Green, John R. & Nancy C., York	5,150	
Hall, George H., Jr., Ft. Mill	710	
Hardwick, T. W., Ft. Mill	5,920	
Harris Corporation, York	4,710	
Herald Publishing Co., Rock Hill	51,100	
Hi R, Inc., Ft. Mill	9,230	
Hicks Wood Products, on Hwy. S 46 52	90	
Home Plumbing Co., Inc., Outside Rock Hill	8,000	
Home Plumbing Co., Inc., Rock Hill	7,460	
Home Plumbing Co., Inc., Rock Hill	12,860	
Home Plumbing Co., Inc.	7,090	
House of Howe, Fort Mill	240	
Howe Cabinet Shop, Inc., Rock Hill	800	
Huffman Monroe Corp., Clover	18,220	
IBM Corporation	39,650	
Inland Container Corp., Rock Hill	265,290	
Intl. Textile Co., Inc., Rock Hill	47,040	
J. A. Jones Construction, Rock Hill	29,160	
J. P. Stevens & Co., Inc., Rock Hill	84,940	
J. P. Stevens & Co., Inc., Rock Hill	1,094,480	
Jackson, Earl S., Rock Hill	4,520	
John Rouzee Green Co., York	6,820	
Juno Tool & Plastic Corp., Rock Hill	71,860	
*K. W. Cabinets, Tirzah		
Kenda Knits, Inc., Clover	72,090	
Klear Knit, Inc., Clover	84,990	
Klear Knit, Inc., Rock Hill	3,450	
Klear Knit, Inc., Cel River	19,770	
Leasing Services, Inc., Clover	750	
Ledford, D. Glenn, et al., Rock Hill	31,500	
Lowenstein Cotton & Stor., Rock Hill	23,470	
Lowenstein Cotton & Stor., Rock Hill	1,360	
Lowenthal Southern Corp., Rock Hill	88,620	
M & B Investment Company, Rock Hill	72,450	
M & B Investments, Ft. Mill	19,330	
M & M Fabrics Co., Inc., Clover	19,170	

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*M. Lowenstein Corp., Rock Hill	1,566,720	
M. Lowenstein Corp., Rock Hill	32,860	
M. Lowenstein Corp., Outside Rock Hill	3,270	
Marion Mfg. Co., Inc., Clover	110	
Marion Mfg. Co., Inc., Clover	302,370	
Martin Marietta Corp., Rock Hill	88,710	
Martin Marietta Corp., Between York & Tizah	5,920	
Martin Quick Print, Rock Hill	470	
McCarter, Marvin & Doris, Clover	19,850	
McClerin, Richard, S. of Ft. Mill	8,930	
Merchants Metals, Inc., Rock Hill	62,560	
MFB Industries, Inc., Clover	14,940	
Mobay Chemical Corp., Rock Hill	47,400	
Moldan Corporation, York	11,000	
Monsey Products Co., Rock Hill	31,800	
MPR, Inc., Rock Hill	98,640	
MTS Industries, Inc., Clover	13,100	
Murdock Sign Co., Inc., Rock Hill	39,790	
NCNB Leasing Corp., Rock Hill	11,120	
NCNB Leasing Corp., Ft. Mill	560	
Norton Company, Clover	109,520	
Norton Company, Clover	120	
Omanra International, Inc., Fort Mill	19,850	
Omanra International, Inc., Fort Mill	9,160	
Ostrow Textile Co., Inc., Rock Hill	10,920	
Ostrow Textile Co. Ltd., Rock Hill	4,260	
Oxford of Hickory Grove, Hickory Grove	37,450	
Paddock Pool Equip. Co., Inc., Rock Hill	5,290	
*Partlow Screen Print, Inc., Rock Hill		
*Patio Knitting Co., Rock Hill		
Patio Knitting South, Inc., Rock Hill	1,590	
Perfect Fit Ind., Inc., Rock Hill	47,490	
Perfect Fit Ind., Inc., Star Ind. Park	4,710	
Peterson, D. L. Trust, Catawba	2,720	
Pharr Yarns	580,550	
Plastec, Inc., Rock Hill	33,080	
Plowden, Irvin V. & Jean K., Rock Hill	19,850	
Polymer Processing, Inc., Rock Hill	22,730	
Price, Kenneth & McCarter, Clover	17,960	
Propst, Melvin E., Jr., West of York	7,790	
Queen City of Plastics, Ft. Mill	69,830	
R. M. Industries, Inc., South of Fort Mill	37,580	
R&J Metal Fabricators	220	
Ramco Properties, Inc., Clover	6,200	
Ramstt, Inc., S. of Rock Hill	20,320	
Randolph Yarns, Inc., Outside of Rock Hill	80,930	
Rebilco, Inc., Rock Hill	3,340	
Reynolds, Donald S. & W. L.	12,810	
Reynolds Industries, Inc., Outside of Ft. Mill	260330	
Rister, Franklin D., Ft. Mill	1,890	
Rock Hill Body Co., Rock Hill	19,830	
Rock Hill Coca Cola Bott., Rock Hill	44,010	
Rock Hill Concrete Co., Southern Railroad	64,400	
Rock Hill Concrete Co., Lesslie Comm.	10,570	
Rock Hill Concrete Co., Ft. Mill	11,250	
Rock Hill Concrete Co., Catawba Nuclear Plt.	28,150	
Rock Hill Concrete Co., Clover	2,420	
Rock Hill Invest. Corp., Rock Hill	24,470	
Rock Hill Mtls. Mfg. Co., Rock Hill Ind. Park	2,570	
Rockwell International Co., York	544,690	
Ronson, Harold R., Rock Hill	65,210	
Ruppe, Beth Burns, Clover	18,430	
Rutledge Realty Co., Inc., Rock Hill	15,960	
RWJ Associates, Rock Hill	27,830	
S & G Building Co., Inc., Rock Hill	27,510	
S. E. Huffman Corp., South of Clover	55,360	
*SEI, Inc., Rock Hill		

TABLE NO. 43 — MANUFACTURING PROPERTY
1982 PROPERTY TAX ASSESSMENTS
*(Tentative Assessment Under Appeal or Review)

County—Name—Location	Assessed Value	Total For County
*S & G Building Co., Inc., Rock Hill Ind. Park		
Screen Print, Inc., Smyrna	31,470	
SEI, Inc. of York County, Rock Hill	105,210	
*Separation Systems, Inc., Rock Hill		
Sintermet, Inc., Rock Hill	6,880	
Smith Enterprises, Inc., Rock Hill	19,350	
Smith, Frances W., Clover	4,410	
Snipes, Charles E., Sr., et al., Rock Hill	9,460	
*Soeast Metal Slit & Fabr., Rock Hill		
Southern Clover Mfg. Co., N of Clover	8,980	
Southern Nat. Leasing Co., Rock Hill	93,450	
Southern Noodle Company, Rock Hill	9,440	
Southern Research, Inc.	31,980	
Southern U. S. Chemical Co., Rock Hill	39,030	
Southen Wood Piedmont Co., Catawba	15,140	
Springs Mills, Inc., Fort Mill	364,940	
Springs Mills, Inc., Fort Mill	741,320	
Star Paper Tube, Inc., Outside Rock Hill	9,460	
Star Paper Tube, Inc., Rock Hill	113,870	
Starr, J. Ray, N of York	3,310	
Sullivan, Carson, Inc., York	64,040	
*Sunbelt Label & Mfg. Co., Rock Hill		
Sutton, T. D. & A. C. III, Rock Hill	11,180	
Textron, Inc., York	641,750	
Thies Corporation, Rock Hill	18,400	
Thornton, Danny, Ft. Mill	270	
Town of Sharon, Rock Hill	430	
Traybor, Inc., Rock Hill	92,490	
Tucker, John, Rock Hill	1,070	
U. S. Candle & Novelty	7,570	
UNI South, Inc., Rock Hill	500	
Unifibers, Rock Hill	2,420	
Unifibers, Rock Hill	5,540	
Unland Mfg. Co., Inc., Rock Hill	90	
Unland USA Corp.	3,060	
Versatile Knits, Inc., Clover	36,750	
W. Lowenthal Co., Inc., Rock Hill	14,200	
Westmoreland, Betty M., E of Clover	3,050	
Westmoreland Printer, Rock Hill	3,190	
Westmoreland Printers, Inc., Clover	4,180	
White Rose Investment Co., York	26,670	
Wikoff Color Corp. of S. C., Fort Mill	55,690	
Wiley Bros. Marble & Gran., York	6,020	
Wiley, Leonard A., et al., York	380	
Willingham, I. D., Rock Hill	18,070	
Worthington Steel Co., Harmony	82,320	
Wrenn Brothers, Rock Hill	1,670	
Wrenn Brothers, Inc.	10,670	
*Xerox Corporation, York		
York Chemical Industries, York	34,180	
York Clover Concrete Co., York	4,300	
York Mills, Inc., York	17,370	
York Mills, Inc., York	10,710	
York Mills, Inc., York	130	
Yorkshire Knitting, Inc., York	7,770	
No. of Accounts for County 291		$ 32,471,190
STATE TOTAL		$813,029,720
No. of Accounts for State 5505		

TABLE NO. 44 PIPELINE COMPANIES 1982 PROPERTY TAX ASSESSMENTS

County	C & T Pipeline Inc.	Caro-Tran Company	Carolina Natural Gas Company	Carolina Pipeline Company	Carolina-Transco Propane Company	Carotane Inc.	Colonial Pipeline Company	Dixie Pipeline Company	Plantation Pipeline Company	Southern Natural Gas Company	Transco Gas Pipeline Company	Total For County
Abbeville	$......	$	$102,520	$ 73,270	$	$ 19,420	$250,190	$	$	$	$	$ 445,400
Aiken	......	......	......	481,860	......	......	17,790	58,180	......	169,940	......	727,770
Allendale	......	......	......	......	......	......	......	......	......	......	......	......
Anderson	......	......	......	19,010	......	......	1,888,380	......	335,660	......	1,119,680	3,362,730
Bamberg	......	......	......	......	......	......	......	......	......	......	......	......
Barnwell	......	......	......	......	......	......	......	......	......	......	......	......
Beaufort	......	......	......	......	......	......	......	......	......	......	......	......
Berkeley	......	......	......	......	......	......	......	......	......	......	......	......
Calhoun	......	......	......	......	......	......	......	......	......	......	......	......
Charleston	......	......	......	......	......	......	......	......	......	......	......	......
Cherokee	......	......	......	41,060	......	......	1,538,230	......	222,500	......	722,380	2,524,170
Chester	5,970	49,380	......	175,730	......	......	......	......	......	......	......	231,080
Chesterfield	......	......	52,820	165,150	......	11,240	......	114,850	......	......	......	344,060
Clarendon	......	......	......	......	......	......	......	......	......	......	......	......
Colleton	......	......	......	......	......	......	......	......	......	......	......	......
Darlington	......	......	......	199,290	......	......	......	......	......	......	......	199,290
Dillon	......	......	59,030	104,460	......	11,040	......	......	......	......	......	174,530
Dorchester	......	......	......	......	......	......	......	......	......	......	......	......
Edgefield	......	......	......	32,870	......	......	68,830	58,840	......	......	......	160,540
Fairfield	......	......	......	......	......	......	......	......	......	......	......	......
Florence	......	......	52,780	177,870	......	7,870	......	......	......	......	......	238,520
Georgetown	......	......	......	......	......	......	......	......	......	......	......	......
Greenville	......	......	......	......	......	......	888,240	......	168,730	......	715,380	1,772,350

TABLE NO. 44 PIPELINE COMPANIES 1982 PROPERTY TAX ASSESSMENTS

County	C & T Pipeline Inc.	Caro-Tran Company	Carolina Natural Gas Company	Carolina Pipeline Company	Carolina-Transco Propane Company	Carotane Inc.	Colonial Pipeline Company	Dixie Pipeline Company	Plantation Pipeline Company	Southern Natural Gas Company	Transco Gas Pipeline Company	Total For County
Greenwood	......	......	......	46,320	......	......	65,120	......	......	......	......	111,440
Hampton	......	......	......	......	......	......	......	......	......	......	......	......
Horry	......	......	145,070	100,380	......	27,600	......	......	......	......	......	273,050
Jasper	......	......	......	......	......	......	......	......	......	694,060	......	694,060
Kershaw	11,950	123,330	151,160	355,040	......	19,210	......	88,480	......	......	......	749,170
Lancaster	14,140	117,000	......	85,250	......	......	......	......	......	......	......	216,390
Laurens	......	......	......	......	......	......	123,380	......	5,770	......	86,580	215,730
Lee	......	......	20,940	100,610	......	......	......	......	......	......	......	121,550
Lexington	......	......	......	189,710	......	......	......	116,500	......	......	......	306,210
McCormick	......	......	......	......	......	2,610	173,620	5,780	......	......	......	182,010
Marion	......	......	71,210	146,960	......	8,060	......	......	......	......	......	226,230
Marlboro	......	......	......	100,180	......	......	......	10,780	......	......	......	110,960
Newberry	......	......	......	153,560	......	......	......	......	......	......	......	153,560
Oconee	......	......	......	......	......	......	......	......	......	......	......	......
Orangeburg	......	......	......	......	......	......	......	......	......	......	......	......
Pickens	......	......	......	......	......	......	......	......	......	......	......	......
Richland	......	14,490	13,640	332,400	......	140	......	32,520	......	......	......	393,190
Saluda	......	......	......	106,930	......	......	......	......	......	......	......	106,930
Spartanburg	......	......	......	71,870	......	......	1,537,070	......	367,340	......	1,549,340	3,525,620
Sumter	......	......	140	48,860	......	......	......	......	......	......	......	49,000
Union	......	......	......	143,650	......	......	......	......	......	......	......	143,650
Williamsburg	......	......	13,190	31,920	......	......	......	......	......	......	......	45,110
York	11,060	122,830	......	315,790	1,927,200	6,700	24,150	......	......	......	......	2,407,730
	$43,120	$427,030	$682,500	$3,800,000	$1.927,200	$113,890	$6,575,000	$485,930	$1,100,000	$864,000	$4,193,360	$20,212,030

TABLE NO. 45 WATER COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Name—County	Assessed Value	Total For Company
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood		$ 1,300
B & B WATER WORKS		
Spartanburg		2,260
CAROLINA CENTERS CORPORATION		
York		100
CAROLINA WATER SERVICE, INC.		
Darlington	$ 1,580	
Dorchester	1,040	
Florence	13,340	
Horry	6,070	
Lexington	8,140	
Sumter	1,260	
Williamsburg	520	
		31,950
CLEMMONS TRAILER PARK WATER CO.		
Berkeley		880
COMMODORE UTILITY CORPORATION		
York		9,640
DINKINS WATER SYSTEM		
Sumter		50,000 (est.)
E & R PARTNERSHIP		
Clarendon		1,840
EAGLE POINT WATER COMPANY		
Clarendon		2,790
EDENWOOD WATER COMPANY		
Lexington		2,540
FAIRLAWN UTILITIES		
Lexington		690
FOXWOOD UTILITIES		
York		1,030
GENERAL UTILITIES		
Lexington	$ 560	
Richland	650	
		1,210
GLENDALE WATER COMPANY		
Florence		50,000 (est.)
HARE WATER WORKS		
Berkeley		7,670
HEATER UTILITIES, INC.		
Fairfield	$ 3,630	
Lexington	56,520	
Newberry	830	
Richland	52,790	
Saluda	990	
Sumter	8,030	
		122,790
HILTON HEAD WATER CO.		
Beaufort		16,990
HYDE PARK WATER WORKS		
Greenwood		190
ISLE OF PALMS WATER COMPANY		
Charleston		50,000 (est.)
KIAWAH ISLAND UTILITY, INC.		
Charleston		195,400
LAKE CHINQUAPIN WATER COMMISSION		
Greenwood		220
LAKE MOULTRIE WATER CO.		
Berkeley		50,000 (est.)

TABLE NO. 45 WATER COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Name—County	Assessed Value	Total For Company
LAKE MURRAY UTILITIES, INC.		
Lexington		1,420
LAKE VUE WATER WORKS		
Clarendon		200
LAKEWOOD ASSOCIATES		
Lexington		50,000 (est.)
MARK WATER WORKS, INC.		
Beaufort		90
NEESES WATER WORKS		
Orangeburg		50,000 (est.)
OAK GROVE ESTATES UTILITIES, INC.		
Lexington		50,000 (est.)
ROY A. OWEN WATER SYSTEM		
Greenwood		330
PALMETTO UTILITIES CORP.		
Florence		50,000 (est.)
PLATT WATER COMPANY		
Horry		50,000 (est.)
PUMPKIN CENTER WATER WORKS		
Spartanburg		50,000 (est.)
ROCKVIEW HEIGHTS WATER CO., INC.		
Greenville		50,000 (est.)
SANTEE COOPER RESORT INC.		
Orangeburg		1,140
STEPHENSON INVESTMENT CO., INC.		
Lexington		440
TEGA CAY ASSOCIATES		
York		7,140
TRANQUIL UTILITIES, INC.		
Dorchester		50,000 (est.)
WATER DISTRIBUTORS, INC.		
Aiken		50,000 (est.)
WESTOE PLANTATION LAND CO.		
Dorchester		50,000 (est.)
WESTOVER WATER COMPANY		
Greenwood		1,110
WESTSIDE WATER COMPANY, INC.		
Sumter		50,000 (est.)
WIKOFF UTILITY CORPORATION		
York		3,130
STATE TOTAL		$1,214,490

TABLE NO. 46 — ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN DAILY OPERATION OF RAILROADS IN SOUTH CAROLINA BY COUNTY
1982 TAX YEAR

County	Miles of Track	Total of All Railroad Property
Abbeville	46.79	$ 308,848
Aiken	84.53	473,551
Allendale	59.95	397,605
Anderson	75.53	401,435
Bamberg	52.47	358,941
Barnwell	82.35	596,106
Beaufort	32.77	178,957
Berkeley	78.98	626,351
Calhoun	33.77	232,847
Charleston	75.93	701,777
Cherokee	38.03	699,860
Chester	91.75	842,169
Chesterfield	55.39	372,704
Clarendon	25.64	208,135
Colleton	66.19	352,574
Darlington	50.50	111,962
Dillon	39.71	348,957
Dorchester	36.08	224,717
Edgefield	20.90	178,360
Fairfield	73.09	801,910
Florence	87.25	879,999
Georgetown	30.61	115,765
Greenville	88.71	1,156,534
Greenwood	77.62	596,782
Hampton	75.67	504,498
Horry	44.45	234,552
Jasper	54.89	486,818
Kershaw	65.99	364,624
Lancaster	45.88	226,313
Laurens	92.52	675,387
Lee	24.39	169,053
Lexington	92.92	915,302
McCormick	31.42	203,509
Marion	60.74	616,847
Marlboro	45.38	273,515
Newberry	79.76	540,896
Oconee	45.11	801,300
Orangeburg	113.87	704,555
Pickens	38.72	832,580
Richland	131.43	1,558,614
Saluda	14.40	188,300
Spartanburg	125.90	2,419,608
Sumter	77.89	668,706
Union	49.38	447,713
Williamsburg	61.00	500,889
York	88.48	557,385
State Totals	2,864.73	$25,057,810

TABLE NO. 47 — ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN DAILY OPERATION OF THE SEABOARD COASTLINE RAILROAD SYSTEM IN SOUTH CAROLINA FOR YEAR 1982

County	Miles of Track	Total of All Railroad Property
Abbeville	46.79	$ 308,848
Aiken	18.55	97,551
Allendale	40.75	262,965
Anderson	50.99	292,635
Bamberg	32.44	278,821
Barnwell	39.77	339,546
Beaufort	32.77	178,957
Berkeley	78.98	626,351
Calhoun	18.62	136,947
Charleston	61.94	508,027
Chester	47.79	263,559
Chesterfield	55.39	372,704
Clarendon	25.64	208,135
Colleton	57.94	316,914
Darlington	50.50	111,962
Dillon	39.71	348,957
Dorchester	1.16	1,617
Florence	87.25	879,999
Georgetown	30.61	115,765
Greenville	47.63	490,654
Greenwood	54.98	459,282
Hampton	54.73	380,408
Horry	44.45	234,552
Jasper	54.89	486,818
Kershaw	36.20	312,004
Lancaster	7.44	66,123
Laurens	92.52	675,387
Lee	24.39	169,053
Lexington	35.81	315,002
Marion	60.74	203,509
Marlboro	45.38	616,847
McCormick	31.42	273,515
Newberry	37.05	283,416
Orangeburg	71.95	439,415
Richland	61.41	739,074
Spartanburg	45.13	414,448
Sumter	55.97	640,706
Union	13.99	123,133
Williamsburg	61.00	500,889
York	9.07	67,245
TOTAL SEABOARD COASTLINE SYSTEM	1,763.74	$13,541,740

TABLE NO. 48 — ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE SOUTHERN RAILWAY SYSTEM IN SOUTH CAROLINA FOR THE YEAR 1982

Southern Railway System	Miles of Track	Total of All Railroad Property
Asheville and Spartanburg	23.42	$ 912,960
Atlanta and Charlotte Air Line	121.87	3,474,780
Carolina & Cumberland Gap	24.26	14,980
Carolina Midland	101.56	718,860
Charlotte, Columbia & Augusta (North End)	96.85	1,563,000
Charlotte, Columbia & Augusta (South End)	71.58	938,880
Charlotte, Columbia & Augusta (Warrenville)	2.96	6,480
Columbia, Greenville (Columbia to Alston)	25.86	345,280
Columbia & Greenville (Alston to Greenville)	75.80	464,240
South Carolina & Georgia (Main Line)	121.49	876,400
South Carolina & Georgia (Augusta Branch)	73.46	298,860
South Carolina & Georgia (Camden Branch)	37.16	47,040
South Carolina & Georgia Extension	107.42	215,840
Spartanburg, Union & Columbia	68.29	622,400
TOTAL SOUTHERN RAILWAY CO.	951.98	$10,500,000
Carolina & Northwestern Railway		
Lessee Blue Ridge	43.95	$ 187,500
Lenoir Division	14.28	38,500
TOTAL SOUTHERN RAILWAY SYSTEM	1,010.21	$10,726,000

TABLE NO. 49 — ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR THE YEAR 1982

Local Railroads	Miles of Track	Total of All Railroad Property
Clinchfield Railroad Company	18.02	$195,000
Greenville and Northern	11.32	50,000
Hampton and Branchville	16.648	71,970
Lancaster and Chester	28.60	320,580
Pickens Railroad	9.30	80,000
Rockton and Rion	12.00	1,030
Ware Shoals	1.50	2,380
TOTAL LOCAL RAILROADS	97.388	$720,960

TABLE NO. 50 — LIGHT, HEAT AND POWER COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Company — Location — County	Assessed Value	Total for Company
CAROLINA POWER AND LIGHT COMPANY, Raleigh, N. C.		
Chesterfield	$ 968,120	
Clarendon	489,820	
Darlington	17,957,490	
Dillon	743,010	
Florence	3,186,870	
Georgetown	125,580	
Horry	116,750	
Kershaw	1,052,230	
Lee	640,600	
Marion	1,076,340	
Marlboro	939,370	
Sumter	1,814,900	
Williamsburg	888,920	
		$ 30,000,000
CITY OF AUGUSTA — Savannah Dam		
Edgefield		$ 31,500
DUKE POWER COMPANY, Charlotte, N. C.		
Abbeville	$ 501,280	
Aiken	103,920	
Anderson	9,234,180	
Cherokee	2,906,380	
Chester	2,007,430	
Fairfield	356,300	
Greenville	9,574,620	
Greenwood	3,777,760	
Kershaw	454,530	
Lancaster	1,713,940	
Laurens	1,237,510	
Lexington	000	
McCormick	67,340	
Newberry	1,026,060	
Oconee	30,435,160	
Pickens	10,852,210	
Richland	000	
Saluda	350	
Spartanburg	8,091,700	
Union	376,800	
York	5,358,680	
		$ 88,076,150
GEORGIA POWER COMPANY, Atlanta, Ga.		
Aiken	$ 8,520	
Edgefield	4,030	
Oconee	243,230	
		$ 255,780
HEATH SPRINGS LIGHT AND POWER COMPANY, Heath Springs, S. C.		
Lancaster		$ 22,570
LOCKHART POWER COMPANY, Lockhart, S. C.		
Cherokee	$ 14,880	
Chester	23,490	
Spartanburg	24,580	
Union	565,410	
York	5,610	
		$ 633,970

TABLE NO. 50 — LIGHT, HEAT AND POWER COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Company — Location — County	Assessed Value	Total for Company
PEOPLES NATURAL GAS COMPANY OF S. C., Florence, S. C.		
Darlington	$ 65,180	
Florence	189,520	
Sumter	165,300	
		$ 420,000
PIEDMONT NATURAL GAS COMPANY, Charlotte, N. C.		
Anderson	$ 850,480	
Greenville	2,235,050	
Spartanburg	1,196,920	
		$ 4,282,450
SOUTH CAROLINA ELECTRIC & GAS COMPANY, Columbia, S. C.		
Abbeville	$ 127,100	
Aiken	9,181,530	
Allendale	579,250	
Bamberg	611,830	
Barnwell	988,280	
Beaufort	2,199,420	
Berkeley	9,463,730	
Calhoun	347,750	
Charleston	9,676,650	
Chester	18,000	
Colleton	7,502,650	
Dorchester	1,981,950	
Edgefield	898,720	
Fairfield	16,825,210	
Georgetown	325,090	
Greenwood	13,600	
Hampton	1,096,860	
Jasper	678,670	
Kershaw	18,020	
Lexington	11,924,760	
McCormick	279,130	
Newberry	1,365,230	
Orangeburg	1,510,480	
Richland	17,277,350	
Saluda	802,700	
Union	303,630	
Williamsburg	2,410	
		$ 96,000,000
UNITED CITIES GAS COMPANY, Gaffney, S. C.		
Cherokee		$ 395,800
STATE TOTAL		$220,118,220

TABLE NO. 51 — ELECTRIC COOPERATIVES
1982 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
AIKEN ELECTRIC COOPERATIVE, INC., Aiken, S. C.		
Aiken	$ 557,550	
Barnwell	10,530	
Calhoun	14,390	
Edgefield	195,610	
Greenwood	210	
Lexington	54,830	
McCormick	19,670	
Orangeburg	110,120	
Saluda	48,470	
		$ 1,011,380
BERKELEY ELECTRIC COOPERATIVE, INC., Moncks Corner, S. C.		
Berkeley	$ 1,212,190	
Charleston	697,500	
Dorchester	57,970	
		$ 1,967,660
BLACK RIVER ELECTRIC COOPERATIVE, INC., Sumter, S. C.		
Clarendon	$ 161,910	
Kershaw	178,360	
Lee	117,570	
Sumter	435,370	
		$ 893,210
BLUE RIDGE ELECTRIC COOPERATIVE, INC., Pickens, S. C.		
Anderson	$ 148,890	
Greenville	103,640	
Oconee	579,280	
Pickens	492,730	
Spartanburg	530	
		$ 1,325,070
BROAD RIVER ELECTRIC COOPERATIVE, INC., Gaffney, S. C.		
Cherokee	$ 254,030	
Newberry	2,980	
Spartanburg	128,440	
Union	97,230	
		$ 482,680
CENTRAL ELECTRIC POWER COOPERATIVE, INC., Cayce, S. C.		
Kershaw	$ 60,430	
Richland	173,360	
Charleston	16,540	
Berkeley	15,810	
		$ 266,140
COASTAL ELECTRIC COOPERATIVE, INC., Walterboro, S. C.		
Bamberg	$ 500	
Colleton	267,230	
		$ 267,730
EDISTO ELECTRIC COOPERATIVE, INC., Bamberg, S. C.		
Allendale	$ 50,940	
Bamberg	135,740	
Barnwell	102,490	
Berkeley	830	
Colleton	570	
Dorchester	97,430	
Hampton	4,640	
Orangeburg	92,310	
		$ 484,950

TABLE NO. 51 — ELECTRIC COOPERATIVES
1982 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
FAIRFIELD ELECTRIC COOPERATIVE INC., Winnsboro, S. C.		
Chester	$ 94,390	
Fairfield	169,610	
Kershaw	147,560	
Richland	130,460	
York	1,090	
		$ 543,110
HORRY ELECTRIC COOPERATIVE, INC., Conway, S. C.		
Horry		$ 935,150
LAURENS ELECTRIC COOPERATIVE, INC., Laurens, S. C.		
Abbeville	$ 3,190	
Anderson	9,100	
Greenville	186,730	
Laurens	626,330	
Newberry	14,890	
Spartanburg	216,950	
Union	2,150	
		$ 1,059,340
LITTLE RIVER ELECTRIC COOPERATIVE, INC., Abbeville, S. C.		
Abbeville	$ 180,600	
Anderson	64,960	
Greenwood	380	
McCormick	62,240	
		$ 308,180
LYNCHES RIVER ELECTRIC COOPERATIVE, INC., Pageland, S. C.		
Chesterfield	$ 333,640	
Kershaw	95,060	
Lancaster	110,390	
		$ 539,090
MARLBORO ELECTRIC COOPERATIVE, INC., Bennettsville, S. C.		
Dillon	$ 62,110	
Marlboro	189,720	
		$ 251,830
MID-CAROLINA ELECTRIC COOPERATIVE, INC., Lexington, S. C.		
Aiken	$ 14,630	
Lexington	1,036,770	
Newberry	14,180	
Richland	194,190	
Saluda	217,710	
		$ 1,477,480
NEWBERRY ELECTRIC COOPERATIVE, INC., Newberry, S. C.		
Fairfield	$ 15,620	
Laurens	8,280	
Lexington	4,200	
Newberry	390,860	
		$ 418,960
PALMETTO ELECTRIC COOPERATIVE, INC., Ridgeland, S. C.		
Allendale	$ 2,910	
Beaufort	986,620	
Hampton	206,980	
Jasper	258,640	
		$ 1,455,150

TABLE NO. 51 — ELECTRIC COOPERATIVES
1982 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
PEE DEE ELECTRIC COOPERATIVE, INC., Darlington, S. C.		
Chesterfield	$ 143,450	
Darlington	832,270	
Dillon	142,910	
Florence	214,450	
Lee	26,830	
Marion	305,630	
		$ 1,665,540
SANTEE ELECTRIC COOPERATIVE, INC., Kingstree, S. C.		
Clarendon	$ 193,570	
Florence	248,740	
Georgetown	460,820	
Williamsburg	531,720	
		$ 1,434,850
TRI-COUNTY ELECTRIC COOPERATIVE, INC., St. Matthews, S. C.		
Calhoun	$ 160,660	
Kershaw	2,000	
Lexington	26,540	
Orangeburg	125,240	
Richland	141,640	
Sumter	210	
		$ 456,290
YORK ELECTRIC COOPERATIVE, INC., York, S. C.		
Cherokee	$ 8,500	
Chester	42,480	
Lancaster	25,490	
York	773,170	
		$ 849,640
STATE TOTAL		$ 18,093,430

TABLE NO. 52 — LOCAL TELEPHONE COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Name-County	Assessed Value	Total For Company
BLUFFTON TELEPHONE & APPLIANCE COMPANY, Bluffton, S. C.		
Beaufort		$ 120,410
CHESNEE TELEPHONE CO., INC., Chesnee, S. C.		
Cherokee	$ 31,450	
Spartanburg	255,060	
		286,510
CHESTER TELEPHONE COMPANY, Chester, S. C.		
Chester	410,940	
Fairfield	7,280	
Lancaster	70	
		418,290
CONTINENTAL TELEPHONE SERVICE CORP., Jackson, S. C.		
Aiken	89,150	
Calhoun	120	
Greenville	807,600	
Laurens	930	
Orangeburg	192,850	
		1,090,650
FARMERS TELEPHONE COOPERATIVE, Kingstree, S. C.		
Clarendon	65,000	
Florence	78,420	
Lee	41,630	
Sumter	161,480	
Williamsburg	77,790	
		424,320
FORT MILL TELEPHONE COMPANY, Fort Mill, S. C.		
Lancaster	6,670	
York	300,550	
		307,220
GENERAL TELEPHONE COMPANY OF THE SOUTHEAST, Durham, N. C.		
Abbeville	331,990	
Allendale	91,760	
Bamberg	114,540	
Beaufort	2,000	
Charleston	287,000	
Clarendon	280,200	
Colleton	297,210	
Darlington	94,630	
Fairfield	463,930	
Florence	862,870	
Georgetown	1,729,460	
Hampton	107,550	
Horry	4,781,970	
Laurens	403,360	
Lee	151,130	
McCormick	92,690	
Spartanburg	284,650	
Sumter	1,812,960	
Williamsburg	540,800	
		12,730,700

TABLE NO. 52 — LOCAL TELEPHONE COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Name-County	Assessed Value	Total For Company
HARGRAY TELEPHONE COMPANY, Hardeeville, S. C.		
Beaufort	1,266,520	
Jasper	178,470	
		1,444,990
HEATH SPRINGS TELEPHONE COMPANY, Heath Springs, S. C.		
Lancaster		21,590
HOME TELEPHONE COMPANY, Moncks Corner, S. C.		
Berkeley	569,210	
Dorchester	53,400	
		622,610
HORRY TELEPHONE COOPERATIVE, INC., Conway, S. C.		
Horry		194,960
LANCASTER TELEPHONE COMPANY, Lancaster, S. C.		
Chester	25,510	
Lancaster	607,220	
		632,730
McCLELLANVILLE TELEPHONE CO. INC., McClellanville, S. C.		
Charleston		69,120
MID-CAROLINA TELEPHONE COMPANY, Tryon, N. C.		
Spartanburg		199,330
NORWAY TELEPHONE COMPANY INC., Norway, S. C.		
Orangeburg		21,100
PALMETTO RURAL TELEPHONE COOPERATIVE, INC., Walterboro, S. C.		
Colleton		82,950
PIEDMONT RURAL TELEPHONE COOPERATIVE, INC., Laurens, S. C.		
Laurens		106,560
POND BRANCH TELEPHONE COMPANY, Swansea, S. C.		
Aiken	73,590	
Lexington	344,840	
Orangeburg	9,290	
		427,720
RIDGE TELEPHONE COMPANY, Ridge Springs, S. C.		
Aiken	23,460	
Edgefield	2,170	
Saluda	69,510	
		95,140
RIDGEWAY TELEPHONE SYSTEM, Ridgeway, S. C.		
Fairfield	32,800	
Richland	160	
		32,960

TABLE NO. 52 — LOCAL TELEPHONE COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Name-County	Assessed Value	Total For Company
ROCK HILL TELEPHONE COMPANY, Rock Hill, S. C.		
Chester	820	
Lancaster	21,920	
York	1,821,280	
		1,844,020
ST. MATTHEWS TELEPHONE COMPANY, INC., St. Matthews, S. C.		
Calhoun		187,590
ST. STEPHEN TELEPHONE COMPANY, St. Stephen, S. C.		
Berkeley		149,940
SANDHILL TELEPHONE COOPERATIVE, Jefferson, S. C.		
Chesterfield	283,590	
Kershaw	25,570	
		309,160
SOUTH CAROLINA TELEPHONE COMPANY, Lexington, S. C.		
Kershaw	27,910	
Lancaster	164,430	
Lexington	639,810	
Spartanburg	372,880	
		1,205,030
UNITED STATES TRANSMISSION SYSTEMS INC., New York, N. Y.		
Anderson	16,460	
Cherokee	16,060	
Greenville	16,140	
Laurens	13,530	
Spartanburg	45,230	
		107,420
UNITED TELEPHONE COMPANY OF THE CAROLINAS, Southern Pines, N. C.		
Abbeville	13,200	
Allendale	1,110	
Beaufort	1,521,450	
Berkeley	280	
Greenwood	2,345,350	
Hampton	526,560	
Jasper	235,590	
Laurens	13,530	
McCormick	3,040	
Newberry	4,980	
Orangeburg	443,600	
Saluda	216,400	
		5,325,090
WEST CAROLINA RURAL TELEPHONE COOPERATIVE, INC., Abbeville, S. C.		
Abbeville	66,580	
Anderson	84,700	
McCormick	15,560	
		166,840
WILLISTON TELEPHONE COMPANY, Williston, S. C.		
Aiken	2,010	
Barnwell	191,540	
Orangeburg	106,680	
		300,230
STATE TOTAL		$28,925,180

TABLE NO. 53 — MAJOR COMMUNICATIONS COMPANIES
1982 PROPERTY TAX ASSESSMENTS

Counties	American Telephone & Telegraph	Southern Bell Telephone	Western Union Telegraph Co.
Abbeville	$ 164,140	$ 39,700	$ 690
Aiken	47,630	4,192,150	4,680
Allendale	-0-	421,540	-0-
Anderson	35,050	5,438,580	7,220
Bamberg	220	509,940	1,010
Barnwell	-0-	824,190	1,100
Beaufort	-0-	35,430	3,560
Berkeley	-0-	959,420	1,640
Calhoun	-0-	66,470	30
Charleston	110	14,257,360	42,800
Cherokee	50,870	1,466,140	2,110
Chester	94,030	38,860	2,250
Chesterfield	63,010	465,570	1,940
Clarendon	-0-	-0-	1,300
Colleton	-0-	193,610	1,170
Darlington	-0-	2,095,060	2,110
Dillon	-0-	892,930	1,580
Dorchester	-0-	2,247,480	1,440
Edgefield	35,000	601,020	250
Fairfield	257,400	111,230	220
Florence	-0-	5,582,860	14,850
Georgetown	-0-	-0-	3,040
Greenville	131,920	16,356,200	61,230
Greenwood	37,440	2,340	4,230
Hampton	-0-	2,320	300
Horry	-0-	25,420	9,960
Jasper	-0-	10,410	100
Kershaw	-0-	1,705,570	3,400
Lancaster	111,200	43,370	2,530
Laurens	381,570	821,950	2,180
Lee	-0-	77,030	90
Lexington	33,840	4,101,370	3,680
McCormick	75,200	40,620	-0-
Marion	-0-	1,236,160	2,980
Marlboro	-0-	859,270	2,020
Newberry	89,720	1,210,030	1,250
Oconee	-0-	1,953,410	1,520
Orangeburg	460	2,895,590	3,750
Pickens	-0-	2,976,760	2,380
Richland	895,920	18,455,660	64,140
Saluda	-0-	104,890	-0-
Spartanburg	1,410	8,031,680	21,260
Sumter	-0-	274,910	8,050
Union	199,020	992,260	2,100
Williamsburg	-0-	81,970	730
York	194,830	1,301,270	7,130
STATE TOTALS	$2,899,990	$104,000,000	$300,000

REPORT OF THE ATTORNEYS GENERAL ASSIGNED TO THE TAX COMMISSION FOR THE PERIOD COMMENCING JULY 1, 1981 AND ENDING JUNE 30, 1982

Section 17 of Part III of Act 802, Acts of 1960, provides that the Tax Commission include in its annual report a statement reflecting all cases decided in any of the Courts in this State relating to the Tax Commission. The report therefore reflects the cases that have been resolved by a Court and does not concern itself with cases now pending.

SOUTH CAROLINA SUPREME COURT

BEATY TRUST CO., INC. AND W. MOUBRAY BEATY, TRUSTEE v. SOUTH CAROLINA TAX COMMISSION AND YORK COUNTY, SOUTH CAROLINA — An action by plaintiffs for refund of taxes paid by reason of the Tax Commission's position that a transfer of real estate from a trustee of a trust to a corporation which is a nominee of the beneficiaries of that trust in consideration for issuance of shares of stock in the corporation to the beneficiaries is a taxable transaction. The trial court ruled for the plaintiffs and on appeal the Supreme Court reversed the lower court and held for the Tax Commission.

M. LOWENSTEIN & SONS, INC. v. SOUTH CAROLINA TAX COMMISSION — This is an action brought to recover income taxes paid by reason of the disallowance of deductions claimed for alleged bad debts and business expenses. The matter was heard by the circuit court and an order issued that upheld the tax liability. The order was affirmed by the South Carolina Supreme Court.

COUNTY OF LEE v. CECIL STEVENS — This action was one to determine whether it was the statutory duty of a county auditor to calculate the number of mills or whether such was to be done by the county council. The Court of Common Pleas of Lee County held that such was to be done by the governing body. The Supreme Court affirmed the order and the action is ended.

VENTURE MANAGEMENT, INC., ET AL. v. SOUTH CAROLINA TAX COMMISSION — This is an action to recover admissions taxes. The tax was levied upon what the plaintiffs contended to be membership dues. The matter has been heard in the Court of Common Pleas of Richland County, which sustained the tax collection. The matter was appealed to the South Carolina Supreme Court, however, has now been settled. The appeal was dismissed and the action ended.

CHARLESTON COUNTY AVIATION AUTHORITY v. WASSON, ET AL. — This is an action under the Administrative Procedures Act to review a finding of the South Carolina Tax Commssion of exclusive and nonexclusive public use of the Authority's property. Both the Authority and the Charleston County Tax Assessor contend error. The Court of Common Pleas of Richland County affirmed the Tax Commission's determination. The Supreme Court affirmed and the action is ended.

IN THE COURTS OF COMMON PLEAS

SOUTH CAROLINA NATIONAL BANK OF CHARLESTON v. MARJORIE J. GORDON, ET AL. — An action brought to reform trust instrument. Reformation had no effect on State Estate or Gift Tax. An agreement signed by interested parties to this effect necessitated that no further action be brought by the Commission.

BYARS OIL CO., INC. v. SOUTH CAROLINA TAX COMMISSION — This was an action to recover sales taxes paid under protest. At issue was whether certain delivery costs should have been included in gross proceeds. Pleadings were filed and subsequently the Commission on advice of the Attorney General's office had the action dismissed. Taxpayer was paid the refund.

CENTRAL STEEL TUBE CO. v. FMM, INC., ET AL. — This was a foreclosure action wherein assets of the corporation were sold and the South Carolina Tax Commission has received payment in satisfaction of its liens.

ADA B. FEAGLE v. MARJORIE H. PLUNKETT, ET AL. — This is an action to recover property taxes paid under protest. The matter was settled and the case is now ended.

CAROLINA RESEARCH AND DEVELOPMENT FOUNDATION v. SOUTH CAROLINA TAX COMMISSION — This is an action under the Administrative Procedures Act to review a finding of the South Carolina Tax Commission concerning the taxability of certain property of the Foundation. The Foundation claimed the same to be exempt. The Commission's finding was affirmed by order of the Honorable Joseph R. Moss and the matter is ended.

MYRTLE BEACH FARMS CO. v. GERONIMO TROOPER OF MYRTLE BEACH, INC., ET AL. — This action involved the priority of the lien of the Tax Commission for sales and use taxes over certain claims and liens of other creditors. The lien priority was ordered, the tax has been paid and the action ended.

SOUTH CAROLINA TAX COMMISSION v. EVELYN SPIVEY, INDIVIDUALLY AND AS AUDITOR OF JASPER COUNTY — This was a proceeding to require the defendant to equalize property values in Jasper County. An order for such was entered and the action is ended.

JAMES D. WILLIAMSON, COMMODORE, BEAUFORT WATER FESTIVAL COMMITTEE v. MILLER S. INGRAM, ET AL. — An action to enjoin the Tax Commission from enforcing the law applicable to the sale of alcoholic liquors. On motion the Tax Commission was dismissed.

NAUTICA MARINE CENTER, INC. v. SOUTH CAROLINA TAX COMMISSION — The plaintiff brought an action against the Tax Commission to recover sales tax paid on two boats it alleged to be exempt, one as a casual sale and the other as a sale for resale. Prior to its hearing before the Court of Common Pleas, the plaintiff agreed to the sales tax on the casual sale. The court subsequently upheld the plaintiff with regard to the sale for resale. No appeal was taken by the Tax Commission.

EDGAR A. VAUGHN, JR., STATE AUDITOR v. SOUTH CAROLINA TAX COMMISSION (2 cases) — These proceedings were instituted by the State Auditor to review tax returns. Such was needed for the completion of the required audit of the South Carolina Tax Commission. An order authorizing the disclosure was entered in each case and the actions are ended. The State Auditor was impressed with the same confidential requriements as Tax Commission personnel.

SOUTH CAROLINA ELECTRIC & GAS CO. v. SOUTH CAROLINA TAX COMMISSION AND COX LUMBER CO. — This action involves the right of South Carolina Electric & Gas to pass on South Carolina sales and use taxes to its customer, Cox Lumber Co. The matter has been settled and the action ended.

PUERTO RICO MARITIME SHIPPING AUTHORITY v. W. O. THOMAS, JR. — The issue in this action is whether certain property of the Authority is subject to taxation by Charleston County. The issue is whether the taxation of the property is precluded by federal law. The complaint was dismissed and the action ended.

SOUTH CAROLINA TAX COMMISSION v. NOLAN K. HUMPHRIES — The Tax Commission brought this action to require the respondent to produce certain records and give testimony regarding the same. The respondent complied and this action was dismissed.

PETERSON, HOWELL AND HEATHER, INC. and JOHN R. ROGERS v. BRENT LEWIS SOLESBEE, ET AL. — The petitioner brought this action to have the real property previously owned by Solesbee sold and the proceeds generated turned over to the Probate Court so that they might distribute to creditors of Solesbee's estate. The court granted the request.

CATHERINE A. MARSHALL, EXECUTRIX OF THE ESTATE OF W. PRESTON MARSHALL, DECEASED v. SOUTH CAROLINA TAX COMMISSION — A petition was filed for a determination of a deficiency assessment resulting from the disallowance of a marital deduction. A Return to the Petition was filed on behalf of the Tax Commission in which it was alleged that the disallowance based upon the terms and provisions of decedent's Will was proper. The taxpayer has agreed to pay the tax and the matter has been ended.

MEDICAL UNIVERSITY OF SOUTH CAROLINA v. THOMAS — This was an action to recover property taxes paid under protest. The issue was whether certain property of the Medical University is used exclusively for public purposes. The matter was settled, the money refunded and the action ended.

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